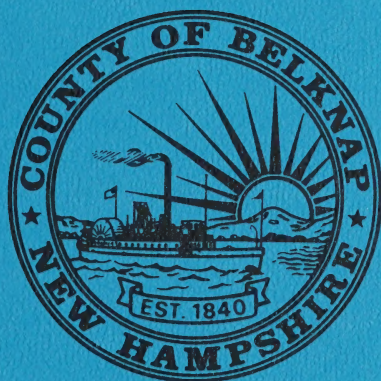


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ANNUAL REPORT
OF THE
COMMISSIONERS
OF THE
COUNTY OF BELKNAP



**FOR THE YEAR ENDING
DECEMBER 31, 1986**

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1986

Slate Of Belknap County Officers

Commissioners

Bradbury E. Sprague, Chairman, Meredith
Edwin I. Chertok, Vice-Chairman, Laconia
Norman C. Marsh, Clerk, Gilford

County Treasurer

H. Max Wakeman, Laconia

County Attorney

James N. Shepherd, Tilton (Resigned 12/01/86)
Edward J. Fitzgerald, Laconia

Sheriff

Robert F. Gilbert, Gilford

Clerk of Superior Court

Robert P. Tilton, Laconia

Judge of Probate

Michael C. Murphy, Laconia (Resigned 12/31/86)

Registrar of Probate

Estelle J. Dearborn, Laconia

Deputy Registrar of Probate

Kathleen J. Hamel, Laconia

Registrar of Deeds

Everett D. Wheeler, Laconia

Deputy Registrar of Deeds

Rachel M. Normandin, Laconia

Administrator of the County Home

Donald D. Drouin, Sr., Gilford

Superintendent Department of Corrections

Walter R. Newcomb, Centre Harbor

County Medical Referee

Norman G.B. McLetchie, M.D., Laconia

County Finance Director

Philip P. Daigneault, Laconia

Human Services Director

Carol N. Schonfeld, Concord

Superintendent of Buildings & Grounds

Peter Vangjel, Laconia

County Chaplains

Reverend Paul Klose

Reverend Madeline Klose

Father Gerard Boucher

1986

Belknap County Convention (Legislative Delegation)

- District No. 1 - Centre Harbor, New Hampton, Sanbornton**
James White
- District No. 2 - Tilton**
Barbara B. Bowler
- District No. 3 - Centre Harbor, New Hampton, Sanbornton, Tilton**
Kenneth A. Randall
- District No. 4 - Meredith**
Russell M. Brown
Earle D. Hardy
- District No. 5 - Belmont, Gilford**
Clifford W. Birch
Richard H. Campbell
Robert S. Hawkins
Ralph W. Pearson
- District No. 6 - Alton, Gilmanton**
Milton G. Jensen
Matthew Locke
- District No. 7 - Barnstead**
Paul A. Golden
- District No. 8 - Laconia Ward 4**
Dean Dexter
- District No. 9 - Laconia Ward 1**
Esther Nighswander
- District No. 10 - Laconia Wards 2 & 5**
Dennis Bolduc
Norman R. Brough
- District No. 11 - Laconia Ward 3**
Barbara T. Zeckhausen
- District No. 12 - Laconia Ward 6**
Malcolm W. Harrington
- District No. 13 - Laconia Wards 1,2,3,5 & 6**
Robert G. Holbrook
- Executive Committee**
Kenneth A. Randall, Chairman
Dennis R. Bolduc, Vice Chairman
Dean Dexter, Clerk
Earle D. Hardy, Ralph W. Pearson,
Matthew Locke, Barbara T. Zeckhausen

Report of the Belknap County Commissioners

The Commissioners are pleased to note continued improvement in the delivery of services to the residents of Belknap County.

A citizens committee under the chairmanship of Walter Newcomb has conducted an ambitious and in-depth study of the needs of our jail and plan to submit a report to the Commissioners in early January. The architectural firm has presented their recommendations and the Commissioners will shortly make these reports public.

Commissioner Marsh who serves as our representative on the Airport Authority reports that the improvements at the airport are shaping up with the new terminal near completion as well as several new buildings in the northwest quadrant.

In March of this year the Commissioners signed an agreement with the Division of Children & Youth Services which will keep the county active in the delivery of services to children. The Incentive Funds received from the State under this agreement, were distributed to agencies which provide services in order to prevent placements.

The Commissioners would like to acknowledge the retirements of Virginia Atkinson after 33 years of service to Belknap County with the Superior Court and County Commissioners office and John Merrill after 20 years of service as Court Security Officer and Special Deputy. We would also like to congratulate Chairman Bradbury E. Sprague who was elected the President of the New Hampshire Association of Counties this year.

In the pages that follow you will find the reports by County Officials and Department Heads of their annual activities. We hope that you will take the time to review them and perhaps better understand how your tax dollars are utilized.

The board wishes to thank the Belknap County Delegation and its Executive Committee, as well as all of the county's dedicated Department Heads and employees for their efforts this year. A special thank you is necessary to the Registrar of Deeds and his employees for their exemplary efforts during the last two months of this year. Due to the changes in the Capital Gains Tax, a record 402 documents were recorded on December 31st which represents 9½ million dollars worth of property being transferred in one day.

Respectfully submitted,
Bradbury E. Sprague, Chairman
Edwin I. Chertok, Vice Chairman
Norman C. Marsh, Clerk
Belknap County Commissioners

Minutes of Belnap County Delegation

BELKNAP COUNTY CONVENTION

(Legislative Delegation)

MINUTES OF MEETING

January 27, 1986

County Courthouse, Laconia

PRESENT: Reps. Hardy, Zeckhausen, Nighswander, Dexter, Pearson, Brough, Campbell, Birch, Golden, Harrington, Randall, Bowler, Hawkins, Bolduc.

ABSENT: Reps. Brown, White, Locke, Jensen.

ALSO PRESENT: Commissioner Sprague; Chief Warfield, Fire Dispatch Center; Carol Schonfeld, Welfare Director.

The meeting began at 7:45 p.m., with Kenneth Randall, Chairman, presiding.

County Welfare Director Carol Schonfeld briefed the delegation on the changes in the settlement law.

Chief Warfield explained the Fire Dispatch Center's proposed budget.

Rep. Birch, Fire Dispatch Subcommittee chairman, recommended the delegation approve the Center's 1986 budget request in the amount of \$196,513, up from 1985's amount of \$181,647.

Rep. Zeckhausen, subcommittee chairman for Outside Agencies, made the following budget recommendations for 1986: Cooperative Extension Service, \$93,035; County Delegation Expenses, \$8,500; Lakes Region Mental Health Center, \$52,750; Lakes Region Information and Referral, \$10,500; CAP Meals on Wheels, \$14,974 (with option to reconsider in March due to the effects of the Gramm-Rudman cutbacks); CAP Transportation, \$6,407; CAP Family Planning, \$12,000 (would reduce this request to \$6,000, if state supplemental budget is passed).

A brief discussion was held concerning the County's auditing cost, and the problems with the costs in Gunstock's outside auditing.

The meeting adjourned at 9:45 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****February 3, 1986****County Courthouse, Laconia**

PRESENT: Reps. Birch, Bolduc, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Jensen, Locke, Pearson, Randall, Zeckhausen, Nighswander.

ABSENT: Brough, Brown, Golden, Holbrook, White.

ALSO PRESENT: Commissioner Chertok, Philip Daigneault, Financial Coordinator.

The meeting convened at 7:30 p.m. with Rep. Kenneth Randall presiding.

Following a briefing by Philip Daigneault, County Financial Coordinator, the delegation voted to transfer the following amounts from intradepartmental accounts: on motion of Rep. Hawkins/Rep. Bolduc second: \$22,862.13; on motion of Rep. Pearson/Rep. Locke second: \$21,024.00.

On motion of Rep. Harrington/Rep. Nighswander second, the delegation voted to transfer \$152,971 from funds not otherwise appropriated.

Jail Superintendent Walter Newcomb briefed the delegation on the Jail Study Committee's work.

On motion of Rep. Hawkins/Rep. Bowler second, the delegation moved to spend not more than \$8,000 on consulting fees relative to the Jail construction project. Motion passed. On a rollcall vote:

Voting yes (12): Birch, Bolduc, Bowler, Campbell, Dexter, Harrington, Hawkins, Locke, Pearson, Randall, Zeckhausen, Nighswander.

Voting no (2): Hardy, Jensen.

The meeting adjourned at 9:00 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****February 10, 1986****County Courthouse, Laconia**

MEMBERS PRESENT: Reps. Brough, Bolduc, Campbell, Dexter, Golden, Hardy, Harrington, Jensen, Pearson, Randall, Zeckhausen, Nighswander.

MEMBERS ABSENT: Reps. Birch, Brown, Bowler, Hawkins, Holbrook, Locke, White.

ALSO PRESENT: Commissioners Sprague and Marsh; Donald Drouin, Superintendent of County Nursing Home.

The meeting convened at 7:40 p.m., with Rep. Kenneth Randall presiding.

Rep. Hardy presented the report of the County Home subcommittee.

Supt. Drouin briefed the delegation on the County Home budget.

The meeting adjourned at 9:15 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****February 17, 1986****County Courthouse, Laconia**

MEMBERS PRESENT: Reps. Harrington, Brown, Bolduc, Campbell, Pearson, Dexter, Randall, Zeckhausen, Jensen, Hawkins.

MEMBERS ABSENT: Reps. Locke, Holbrook, Golden, Bowler, Nighswander, Brough, White, Hardy, Birch.

ALSO PRESENT: Philip Daigneault, County Financial Coordinator.

The meeting convened at 7:45 p.m., with Rep. Kenneth Randall, Chairman, presiding.

Philip Daigneault briefed the delegation on the process by which the county is borrowing \$2.1 million in anticipation of taxes, and in doing so, comply with any new federal regulations promulgated by federal tax reform legislation.

The delegation, on motion of Rep. Brown/Rep. Zeckhausen second, passed a resolution to that effect (see attached), as provided by bond counsel, in order to protect the county from any retroactive liability, should said tax reform become law.

Rep. Bolduc presented the report of the subcommittee on the Courthouse.

The Chairman asked the subcommittee to study the question of the diversion program further, to find whether funding should be included in the county budget, or whether the towns will continue to pick up the costs.

The meeting adjourned at 9:10 p.m.

Dean Dexter
Delegation Clerk

ATTACHMENT TO MINUTES OF FEBRUARY 17, 1986
Resolution adopted unanimously.

RESOLUTION WITH RESPECT TO THE ISSUE AND SALE
OF \$2,100,000 COUNTY OF BELKNAP TAX ANTICIPATION NOTES

WHEREAS, the United States House of Representatives on December 17, 1985, passed H.R. 3838 entitled the "Tax Reform Act of 1985" (the "House Bill"), which includes amendments to the Internal Revenue Code of 1954 that relate to tax-exempt obligations; and

WHEREAS, the amendments to the Internal Revenue Code contained in the House Bill impose certain additional limitations on the issuance of tax exempt obligations and are, in general, effective as to municipal obligations issued on and after January 1, 1986 (the "effective date"); and

WHEREAS, if the House Bill or similar federal tax legislation is enacted into law with such effective date (referred to hereinafter as the "Tax Reform Legislation"), the limitations prescribed therein may cause interest on tax exempt obligations issued after the effective date to become subject to federal income taxation retroactively to their date of issue; and

WHEREAS, the Executive Committee of the County Delegation has authorized the issuance of tax anticipation notes to fund a portion of the current expenditures of the County for its fiscal year ending December 31, 1986, pending the receipt of revenues obtained through tax warrants issued by the County and has empowered the County Treasurer to sell said tax anticipation notes; and

WHEREAS, \$2,100,000 of tax anticipation notes (the "Notes") are to be issued on February __, 1986, to mature December __, 1986; and

WHEREAS, in order effectively to sell the Notes at the best rate of interest obtainable it is necessary for the County to covenant that it will comply with the requirements of any Tax Reform Legislation;

NOW, THEREFORE, BE IT RESOLVED:

1. That, in consideration of the premises and the acceptance of and payment for the Notes by the purchasers at the time of delivery thereof and for other good and valuable consideration in order to comply with any Tax Reform Legislation the County hereby covenants that, unless in the opinion of bond counsel to the County noncompliance therewith would not cause interest on the Notes to be subject to federal income taxation:

(a) The County shall expend at least five percent of the net proceeds of the Notes (proceeds of the issue less issuance costs) on the governmental purposes of the issue within 30 days after date of issue of the Notes.

(b) The County shall rebate to the United States the amount earned on the investment of the Note proceeds in Nonpurpose Investments in an amount equal to (i) the excess of (A) the aggregate amount earned on all such investments over (B) the amount which would have been earned on such investments if all such Nonpurpose Investments were invested at a rate equal to the yield on the Notes, plus (ii) any reinvestment attributable to such excess. The amount which is required to be rebated to the United States shall be paid not later than 30 days after redemption of the Notes or such other date as may be prescribed in applicable Tax Reform Legislation. For purposes of this subparagraph (b), the term "Nonpurpose Investment" means any security, obligation, annuity contract or investment type property (other than a tax-exempt obligation) which is acquired with the gross proceeds of the Notes and is not acquired in order to carry out the governmental purposes of the Notes.

(c) Except to the extent permitted under any temporary period provided under Tax Reform Legislation, the County shall not, at any time prior to the application of Unspent Proceeds to the projects, invest an amount equal to the excess of the remaining balance of Unspent Proceeds over 150% of the debt service on the Notes in Nonpurpose Obligations having a yield higher than the yield on the Notes. For this purpose, yield shall be determined as provided in Treasury Regulation Section 1.103-13(c) but without regard to the costs of issuance of the Notes. For purposes of this subparagraph (c), the term "Unspent Proceeds" shall mean new money borrowing as well as

transferred proceeds of prior Notes, and the term "Nonpurpose Obligations" shall mean all obligations other than a tax-exempt obligation and other than those specifically acquired to carry out the governmental purposes for which the Notes are issued, including obligations invested in a debt service reserve fund.

(d) No part of the gross proceeds of the Notes will be used to make or finance loans to persons other than governmental units, nor shall an amount in excess of \$1,000,000 of the gross proceeds of the Notes be used directly or indirectly in any trade or business carried on by any person (except a governmental unit) other than as a member of the general public.

(e) The County shall submit a statement to the U.S. Secretary of the Treasury no later than the fifteenth day of the second calendar month after the close of the calendar quarter in which the Notes are issued, which statement shall include (i) the name and address of the County; (ii) the date of issue; the amount of the net proceeds of the issue (proceeds of the issue less issuance costs); the stated interest rate, term and face amount of each Note which is part of the issue; and the cost of issuance and the amount of reserves of the issue, and (iii) any other information which the Secretary by regulation requires.

2. The foregoing covenants are hereby found and determined to be in the best interests of the County, are approved as valid covenants of the County, and the inclusion of each of such covenants by the Treasurer on behalf of the County in a Certificate of Tax Compliance and No-Arbitrage to be delivered to the purchasers of the Notes is hereby authorized and approved and, upon delivery of said Certificate, such covenants shall be valid and binding upon the County.

RESOLUTION WITH RESPECT TO DESIGNATION OF QUALIFIED
TAX-EXEMPT OBLIGATIONS FOR ALLOWANCE OF
INTEREST DEDUCTIONS BY CERTAIN FINANCIAL INSTITUTIONS
UNDER THE PROVISIONS OF H.R. 3838

RESOLVED:

The \$2,100,000 County of Belknap Tax Anticipation Notes dated February __, 1986, maturing December __, 1986, are hereby designated to constitute qualified tax-exempt obligations within the meaning of subsection 802(e)(3) of H.R. 3838 passed by the U.S. House of Representatives on December 17, 1985, or the corresponding provision of any similar federal tax reform legislation; and, further, that the County of Belknap shall not designate future obligations issued as qualified tax-exempt obligations during the calendar year 1986 in an amount which, in the aggregate, will exceed \$7,900,000.

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****February 24, 1986****County Courthouse, Laconia**

MEMBERS PRESENT: Reps. Birch, Brough, Brown, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Jensen, Locke, Pearson, Randall, Nighswander.

MEMBERS ABSENT: Reps. Bolduc, Golden, Holbrook, White, Zeckhausen.

ALSO PRESENT: Commissioner Sprague; Sheriff Gilbert; Supt. Newcomb.

Rep. Dexter presented the report of the Law Enforcement subcommittee, which included the budgets for the Jail and House of Corrections, and the Sheriff's Department.

Rep. Brown gave a report of the Capital Equipment subcommittee's deliberations on the Sheriff's Department, Jail, and House of Corrections.

The meeting adjourned at 9:55 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****March 3, 1986****County Courthouse, Laconia**

PRESENT: Reps. Birch, Brown, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Jensen, Locke, Randall, Zeckhausen, Nighswander, Brough, Pearson, Bolduc.

ABSENT: Reps. Golden, Holbrook.

ALSO PRESENT: Commissioners Chertok and Sprague; Jail Superintendent Newcomb; Wes Colby, Airport Authority; Pat Seaward-Salvati, Youth Services Bureau; Rod Miller, Jail Consultant.

The meeting convened at 7:45 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Wes Colby explained the Airport Authority's 1986 budget request. Rep. Hawkins said the subcommittee unanimously voted to support the request of \$99,650.00 in total, with \$16,500.00 coming from the county, with the idea

that the county will cease funding the airport within the next 3 to 5 years, as the industrial park develops.

Rep. Jensen reported on his research into the Commissioners' request for \$74,672 for the Juvenile Diversion Program.

Pat Seaward-Salvati, of Youth Services Bureau, answered questions concerning the program.

Rep. Jensen reported that Carol Schonfeld, County Human Services Director, has withdrawn the request.

On motion of Rep. Jensen/Rep. Nighswander second, the delegation voted to remove \$74,672 for court diversion from the budget.

Walt Newcomb and Jail Consultant Rod Miller reported on the jail-building project.

The meeting adjourned at 9:45 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
March 10, 1986
County Courthouse, Laconia

PRESENT: Reps. Birch, Brown, Bolduc, Dexter, Golden, Hardy, Hawkins, Jensen, Pearson, Randall, Zeckhausen, Nighswander.

ABSENT: Reps. Brough, Bowler, Campbell, Harrington, Holbrook, Locke, White.

ALSO PRESENT: Commissioner Sprague, Commissioner Chertok, Clem Lyon, and members of the Extension Programs Advisory Board.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Rep. Zeckhausen briefed the delegation on the effects of the Gramm-Rudman cuts on the Cooperative Extension Services salary accounts. She said the Subcommittee on Outside Agencies recommends \$5,946 be added to the 1986 county budget to make up for the cuts.

Clem Lyon and Sumner Dole addressed the delegation concerning the effects of Gramm-Rudman on their agency, and answered questions.

Rep. Brown reported the Capital Improvement Subcommittee is recommending a \$17,000 figure on the line item listed for vehicle purchase, which would fund 2 new cruisers in 1986.

Rep. Zeckhausen reported the Subcommittee on Outside Agencies recommends a \$26,000 figure for the Soil Conservation District's 1986 budget request, an increase of \$9,000 over the previous year's allocation.

Commissioners Chertok issued a report (enclosed) concerning the county's obligation for care of children. He projected the 1986 county costs for this area to be approximately \$318,516.

The meeting adjourned at 9:25 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
March 17, 1986
County Courthouse, Laconia

PRESENT: Reps. Bolduc, Dexter, Hardy, Hawkins, Jensen, Pearson, Randall, Zeckhausen, Campbell, Harrington.

ABSENT: Reps. Birch, Brown, Golden, Nighswander, Brough, Bowler, Holbrook, Locke, White.

ALSO PRESENT: Commissioners Sprague and Marsh; County Attorney Jim Shepherd; County Welfare Director Carol Schonfeld; Financial Coordinator Philip Daigneault; Sheriff Bob Gilbert; Jail Superintendent Walter Newcomb.

The meeting convened at 8:55 p.m. with Rep. Kenneth Randall, Chairman, presiding.

The Chairman opened the second public hearing on the 1986 county budget and called for comment from those present from the general public on this year's proposed appropriations.

John Hodgdon of the Conservation District addressed the delegation concerning his agency's request for \$26,007.

Carol Schonfeld addressed the delegation, requesting an additional \$100,000 under the care of children account, as there are more children in the system than was originally anticipated, including an increase in rates among a number of group homes.

Ms. Schonfeld said the county would attempt to receive restitution from families which are able to provide such.

Sheriff Gilbert addressed the delegation, and answered questions.

The meeting was adjourned at 9:05 p.m.

Dean Dexter
Delegation Clerk

**BELKNAP COUNTY CONVENTION
(Legislative Delegation)**

MINUTES OF MEETING

March 23, 1986

County Courthouse, Laconia, New Hampshire

PRESENT: Representatives Bowler, Nighswander, Hardy, Zeckhausen, Pearson, Bolduc, Dexter, Jensen, Campbell, Birch, Golden, Harrington, Randall.

ABSENT: Representatives White, Locke, Hawkins, Holbrook, Brown, Brough.

The meeting convened at 7:35 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Rep. Ralph Pearson gave a report of the Salary Committee. The committee recommendations were as follows:

Finance Officer	\$31,000
Register of Deeds	25,000
County Attorney	32,000
Nursing Home	32,600
Sheriff	30,000
Jail	28,000
Welfare	22,000
Treasurer	2,000
Director of Nursing	26,000

A request to upgrade positions of Jail Matron, Legal Assistant, and Assistant Deputy Registrar were all recommended to be denied.

Rep. Hardy moved/Rep. Pearson second, that the recommendations of the Personnel Committee be accepted and that the request for upgrade of classified personnel be denied in all categories. The motion passed.

Rep. Pearson moved/Rep. Harrington second, that up to \$20,000 be appropriated for a study of personnel classification (wage structure and job descriptions) which would include both classified and unclassified employees. The motion passed.

Rep. Harrington moved/Rep. Pearson second, that the Personnel Committee's recommendations be accepted for elected officials for term 1987-88. The motion passed.

Rep. Zeckhausen moved/Rep. Bowler second, that the Sheriff's salary of \$28,000 be established for the year 1986.

The meeting adjourned at 9:33 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION

(Legislative Delegation)

MINUTES OF MEETING

March 31, 1986

County Courthouse, Laconia, New Hampshire

PRESENT: Reps. Birch, Bolduc, Bowler, Pearson, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Jensen, Randall, Zeckhausen, Nighswander.

ABSENT: Reps. Brough, Brown, Holbrook, Locke, White.

ALSO PRESENT: Jail Superintendent Walter Newcomb, Sheriff Gilbert, Commissioner Chertok.

The meeting convened at 7:35 p.m., with Rep. Kenneth Randall, Chairman, presiding.

Chairman Randall immediately opened a public hearing on the proposed expenditures of federal revenue-sharing funds.

At a hearing on February 16, 1986, the Commissioners proposed appropriating \$140,000 for capital projects at the Laconia Airport, and \$50,000 toward the retirement of bonded indebtedness.

The Chairman closed the public hearing at 7:46 p.m.

On motion of Rep. Birch/Rep. Harrington second, the delegation voted to accept the Commissioners' proposed expenditures.

On motion of Rep. Dexter/Rep. Bolduc second, it was moved that the appropriations for the Cooperative Extension Service (recommended in the proposed budget at \$98,981) be reduced to the 1985 level of \$91,000, a reduction of \$7,981; and the Soil Conservation District request of \$26,007, to last year's appropriation of \$16,945.

The motion was defeated 11-3 on a roll call vote.

Voting yes on the motion: Reps. Bolduc, Dexter, and Jensen.

Voting no: Reps. Birch, Bowler, Campbell, Golden, Hardy, Harrington, Hawkins, Pearson, Randall, Zeckhausen, Nighswander.

Motion of Rep. Bolduc/Rep. Dexter second, that the Family Planning request for \$12,000 be reduced to 1985's appropriation of \$6,000.

The motion was defeated 10-4 on a roll call vote.

Voting yes on the motion: Reps. Bolduc, Dexter, Hardy, Jensen.

Voting no: Reps. Birch, Bowler, Campbell, Golden, Harrington, Hawkins, Pearson, Randall, Zeckhausen, Nighswander.

Chairman Randall warned outside agencies to "take note" of decreases in federal support for programs and to do all within their power to justify expenditures next year. The delegation would increase scrutiny of outside budget requests due to the shifting of financial support from the federal to the local level.

On motion of Rep. Nighswander/Rep. Dexter second, it was moved that the day shift matron position at the county jail be upgraded to reflect added duties, and receive an additional \$952 as proposed by the Jail Superintendent. The position created by this motion will be titled Corrections Officer/Administrative Assistant at Labor Grade 21 (maximum). The motion passed.

Rep. Pearson moved/Rep. Nighswander second, that the Salary Committee's recommendations for the following classified employees be adopted:

Administrator, Nursing Home	\$32,600
Finance Director	31,000
Director of Nursing	26,000
Superintendent of Jail	28,000
Welfare Director	22,000

The motion passed.

Rep. Hawkins requested the Commissioners submit job performance evaluations for classified employees in the future, as has been requested for the last few years.

Rep. Pearson moved/Rep. Bolduc second, that Sheriff's salary for 1986 be \$28,000. The motion passed.

Rep. Pearson moved/Rep. Bolduc second, that the following salaries to elected officials be set for the year 1987 as follows:

County Commissioners	\$ 5,000
Chairman, County Commissioners	5,500
County Attorney	32,000
Register of Deeds	25,000
Sheriff	30,000
Treasurer	2,000

The motion passed.

Rep. Pearson moved/Rep. Hawkins second, that the following unclassified position requests for upgrading be denied: Legal Assistant, Assistant Deputy Register of Deeds, Bailiffs.

Question divided on matter of Legal Assistant.

That portion of the motion reflecting the salary of the Legal Assistant was defeated.

The remainder of the motion, reflecting the salaries of the Deputy Register of Deeds and the Bailiffs was also defeated.

Rep. Pearson moved/Rep. Dexter second, that \$20,000 be appropriated for a comprehensive re-evaluation of all county positions, both classified and unclassified, to be completed by July 1, 1986. The motion passed.

Rep. Bolduc moved/Rep. Pearson second, that \$100,000 be added to the county welfare budget for care of children. The motion passed.

Rep. Dexter moved/Rep. Jensen second, that line item 00904 (cruisers) be increased to \$22,600 for the purchase of two new cruisers for the Sheriff's Department, reflecting the cost of the state bid (at \$11,300 each). The motion passed.

Rep. Dexter moved/Rep. Hardy second, that line item 0550 (extradition expense) be increased to \$5,000. It was noted that the original recommendation for this expense (\$2,000) has already been expended, with 9 months of the year to go. The motion passed.

Rep. Zeckhausen moved/Rep. Bolduc second, that liability insurance accounts for the Sheriff's Department be increased to \$6,162, and for the County Home be increased to \$9,660. The motion passed.

Rep. Birch moved/Rep. Pearson second, that the 1986 Belknap County Operating Budget as presented in the March 11, 1986, computer print-out, as amended on this date, be adopted, and that the Commissioners be authorized to raise by taxation the following amount: \$3,820,000. The motion passed.

Rep. Zeckhausen moved/Rep. Bowler second, that all monies appropriated for all line items of the 1985 Belknap County budget, as approved this date, shall be non-transferable without the expressed approval of the Executive Committee or the full delegation, in accordance with RSA 24:14. The motion passed.

Rep. Nighswander moved/Rep. Hardy second, that the Clerk or Chairman of the delegation be hereby authorized to make any purely technical and/or administrative changes in the 1985 Belknap County Budget, as approved this date, in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration. The motion passed.

The meeting was adjourned at 10:10 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****May 12, 1986****County Courthouse, Laconia, New Hampshire**

PRESENT: Representatives Randall, Bowler, Hardy, Dexter, Pearson, Bolduc, Hawkins, Holbrook, Campbell, Brown, Jensen.

ABSENT: Representatives Brough, Nighswander, Zeckhausen, Locke, Golden, White, Harrington, Birch.

The meeting convened at 7:35 p.m. with Rep. Kenneth Randall, Chairman, presiding.

The Chairman welcomed representatives of the Belknap County Police Chief's Association, who requested the meeting.

Chief George Prescott of Tilton spoke for the group, stating the merits of allowing the County Attorney to practice non-criminal (civil) law; and making provision for the office to hire an Assistant Attorney or paralegal to support the County Attorney's function.

Also speaking on the issue were Chief Salmon of Sanbornton, Chief Boyd of Belmont, Deputy Steve Nedeau of the Sheriff's Department, Chief Mynschar of Alton, Chief Curran of Meredith, Chief Martel of Gilford, and Philip Daigneault of the County Commissioner's Office.

The meeting adjourned at 8:50 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****June 2, 1986****County Courthouse, Laconia, New Hampshire**

PRESENT: Representatives Zeckhausen, Hardy, Nighswander, Bowler, Dexter, Holbrook, Bolduc, Jensen, Brown, Campbell, Pearson, White, Randall.

ABSENT: Representatives Locke, Golden, Hawkins, Harrington, Birch, Brough.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, chairman, presiding.

Rep. Pearson, co-chairman of the joint committee of Law Enforcement and Personnel, gave a report on the committee's study of the county attorney's office.

The committee's recommendations were as follows:

- 1) The County Attorney's salary be placed at \$40,000 per year.
- 2) The delegation recommend to the incoming delegation (to take office in 1987) to file legislation permitting the county attorney to have an outside (civil) practice.
- 3) The delegation continue to study ways in which to strengthen the county attorney's office, including but not limited to the authorizing of the hiring of an assistant attorney on a full, part-time, or per diem basis.

Rep. Pearson moved/Rep. Zeckhausen second, that the county attorney's salary be set at \$40,000 per year.

Motion passed.

Rep. Pearson moved/Rep. Jensen second, that the present delegation recommend that legislation be filed in 1987 by the incoming delegation that would allow the county attorney to have an outside (civil) practice.

Motion passed.

The meeting adjourned at 9:55 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****June 30, 1986****County Courthouse, Laconia, New Hampshire**

PRESENT: Reps. Brough, Brown, Campbell, Dexter, Hardy, Harrington, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen, Nighswander, and Bowler.

ABSENT: Reps. Birch, Bolduc, Golden, and Hawkins.

ALSO PRESENT: Commissioner Chertok, Philip Daigneault, Donald Shumway, Director, State Division of Mental Health, Richard Crocker, Superintendent of Laconia State School.

On motion of Rep. Holbrook/Rep. Locke second, the delegation approved budgetary transfers as requested by the Commissioners and contained in a supplemental budget request in the amount of \$25,994.00. Motion passed unanimously.

Representative White introduced Mr. Shumway and Mr. Crocker, who discussed the present status of the Laconia State School, and answered questions from the delegation.

Meeting adjourned at 9:30 P.M.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION**(Legislation Delegation)****MEETING OF EXECUTIVE COMMITTEE****July 28, 1986****County Courthouse, Laconia, New Hampshire**

PRESENT: Reps. Randall, Bolduc, Dexter, Pearson, and Hardy.

ALSO PRESENT: Bud Daigneault, Financial Coordinator.

The meeting convened at 7:30 P.M. with Representative Kenneth Randall, Chairman, presiding.

Mr. Daigneault presented requests for transfers in the amount of \$220.00 to cover shortfalls in various accounts revealed in the six-month budget review.

On motion of Representative Bolduc/Representative Pearson second, the transfers were approved as requested.

Meeting adjourned at 8:15 P.M.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
September 25, 1986
Belknap County Courthouse, Laconia

PRESENT: Representatives Randall, Zeckhausen, Hardy, Bowler, Dexter, Pearson, Locke, Hawkins, Jensen, Campbell, Harrington, White, Brown.

ABSENT: Brough, Nighswander, Holbrook, Bolduc, Golden.

The meeting convened at 7:45 p.m. with Chairman Kenneth Randall presiding.

The chairman noted the purpose of the meeting was to review the issue of lake moorings as it has been debated this past year, particularly during the summer, as well as to hear testimony from members of the Winnepesaukee Yacht Club as well as representatives of the general public.

A slide show depicting locations of docks and moorings on Lake Winnepesaukee, consisting of photographs taken July 24, 1986, was shown by Jack Stephenson of Gilford, a member of the Yacht Club.

Donald Sibson, commodore of the club, addressed the delegation and answered questions.

Atty. Peter Milham, also a member of the club, explained a bill draft, proposed by the club, which would, among other things, establish a Moorings Review Board.

Also addressing the delegation were the following: Ralph Kirshner and James Walker of the Clean Waters Association, Robert Danos, director of the state Division of Safety Services, Caroline Baldwin, chairman of the Lakes Region Planning Commission, and Leo Sanfacon of Gilford.

The meeting adjourned at 10:00 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
November 3, 1986
Belknap County Courthouse, Laconia

PRESENT: Representatives Randall, Hardy, Zeckhausen, Bowler, Dexter, Pearson, Bolduc, Brown, Campbell, Harrington, Jensen, White, Hawkins.

ABSENT: Brough, Golden, Nighswander, Locke, Holbrook.

ALSO PRESENT: Commissioners Chertok and Sprague, Sheriff Gilbert, Register of Deeds Everett Wheeler, and Philip Daigneault, financial coordinator.

The meeting convened at 7:40 p.m. with Chairman Kenneth Randall presiding.

On motion of Rep. Hardy, Rep. Zeckhausen second, it was moved that the Commissioners be authorized to purchase a used van for the Sheriff's Department, and further authorized to transfer funds in the amount of \$2,700 for that purpose.

Motion passed.

On motion of Rep. Bolduc, Rep. Brown second, it was moved the delegation authorize the advance order of roller-shelves for the Register of Deeds office in the amount of \$2,215.

Motion passed.

On motion of Rep. Dexter, Rep. Hawkins second, it was moved that the delegation authorize a new clerk's position in the Register of Deeds office, to be established at entry-level, Labor Grade 11, and that \$2000 be appropriated from the contingency fund to cover the position for the remainder of 1986.

Motion passed.

On motion of Rep. Brown, Rep. Hawkins second, it was moved that \$59,945.44 be transferred from accounts as listed in a memorandum, dated October 23, 1986, on file in the Commissioners Office.

Motion passed.

On motion of Rep. White, Rep. Pearson second, it was moved that \$208,692 be authorized for expenditure from sums not otherwise appropriated to cover

transfers listed in a memorandum, dated October 23, 1986, on file in the Commissioners office.

Meeting adjourned at 10:00 p.m.

Dean Dexter
Delegation Clerk

BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
December 1, 1986
Belknap County Courthouse, Laconia

PRESENT: Representatives Randall, Harrington, Campbell, Brown, Locke, Jensen, Pearson, White, Dexter, Zeckhausen, Bowler, Hardy, Hawkins.
ABSENT: Representatives Golden, Nighswander, Brough, Bolduc, Holbrook.

The meeting convened at 7:30 p.m. with Chairman Kenneth Randall presiding for the purpose of appointing a member to the Gunstock Area Commission for a five year term.

The delegation met in private session with each of the following persons who had applied in writing for the position:

Daniel Dempsey, Kirk Dougal, John Foley, Marianne Houston, Marion Lord, James Marshall, Ronald Mills, Sr., Stephen Nedeau, Anthony Pazasis, Paul Rich, Dennis White.

The following persons were listed as applicants, but were not present to be interviewed.

Sumner Dole, Lee Nolan, James Presher.

On motion of Rep. Locke, Rep. Bowler second, Paul Rich, the incumbent commissioner, was nominated for a second five year term on the Gunstock Area Commission.

Motion passed unanimously.

The meeting adjourned at 10:20 p.m.

Dean Dexter
Delegation Clerk

**BELKNAP COUNTY CONVENTION
(Legislative Delegation)
MINUTES OF MEETING
December 8, 1986
Belknap County Courthouse, Laconia**

PRESENT: Representatives Maviglio, Bowler, Randall, Brown, Hardy, Campbell, Pearson, Wixson, Jensen, Golden, Dexter, Bolduc, Richardson, Turner, Harrington, Holbrook, Hawkins.

ABSENT: Representatives Thurston, Locke.

The meeting convened at 7:30 p.m. with Rep. Kenneth Randall, chairman of the 1985-86 delegation acting as temporary chairman. Rep. Dean Dexter, clerk of the 1985-86 delegation, was chosen acting clerk.

On motion of Rep. Hardy, Rep. Golden second, Rep. Randall was nominated chairman for the 1987-88 delegation.

On motion of Rep. Holbrook, Rep. Pearson second, it was proposed that nominations cease and that the acting clerk cast one ballot for Rep. Randall.

Motion passed.

The acting clerk cast one ballot and Rep. Randall was declared the chairman.

On motion of Rep. Dexter, Rep. Pearson second, Rep. Bolduc was nominated vice chairman for the 1987-88 delegation.

On motion of Rep. Hardy, Rep. Wixson second, it was proposed that nominations cease and that the acting clerk cast one ballot for Rep. Bolduc as vice chairman.

Motion passed.

The acting clerk cast one ballot and Rep. Bolduc was declared vice chairman for the ensuing two year term.

On motion of Rep. Bolduc, Rep. Golden second, Rep. Dexter was nominated as clerk of the 1987-88 delegation.

On motion of Rep. Pearson, Rep. Bowler second, it was proposed that nominations cease and that the acting clerk cast one ballot in favor of Rep. Dexter as clerk.

Motion passed.

The acting clerk cast one ballot and Rep. Dexter was declared the clerk for the ensuing two year term.

On motion of Rep. Brown, Rep. Pearson second, it was moved that Rep. Hardy and Bowler meet as a committee with the newly elected delegation officers to recommend membership of the Executive Committee, and present their recommendation to the full delegation for a vote.

Motion passed. The chairman declared a recess.

RECESS

The delegation was called to order after a five minute recess and Rep. Bolduc offered the following names in nomination to the Executive Committee: Rep. Bolduc, Rep. Randall, Rep. Dexter, Rep. Hardy, Rep. Pearson, Rep. Jensen, and Rep. Bowler.

The delegation voted to accept the report and to name the above members to the Executive Committee unanimously.

Rep. Bolduc moved, Rep. Brown second, that delegation members receive \$15 per meeting, in keeping with the limits of state statutes, and 22 cents per mile travel expenses when on county business.

Motion passed.

Rep. Hardy moved, Rep. Brown second, that the Joint Committee on Law Enforcement and Wages study the question referred to this delegation from the 1985-86 membership regarding the filing of legislation allowing the county attorney an outside (civil) practice (ref: minutes of delegation meeting of June 2, 1986).

It was suggested that the chairman appoint a committee to review the county's future financial commitments to non-county, "outside" agencies.

Meeting adjourned at 9:45 p.m.

Dean Dexter
Delegation Clerk

Note: Next meeting: December 15, 7:30 p.m. for Public Hearing on proposed 1987 County Budget.

BELKNAP COUNTY CONVENTION**(Legislative Delegation)****MINUTES OF MEETING****December 15, 1986****County Courthouse, Laconia**

PRESENT: Representatives Maviglio, Bowler, Randall, Brown, Hardy, Hawkins, Wixson, Locke, Dexter, Thurston, Bolduc, Richardson, Turner, Harrington.

ABSENT: Representatives Campbell, Pearson, Jensen, Golden, Holbrook.

ALSO PRESENT: Commissioners Sprague, Chertok, Marsh; County Treasurer H. Max Wakeman; members of the public.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, chairman, presiding. Vice Chairman Dennis Bolduc announced committee assignments.

Treasurer H. Max Wakeman requested authority to borrow Four Million, Twenty Thousand Dollars over the course of 1987 in anticipation of taxes. It was so moved on a motion by Rep. Bolduc, Rep. Locke second. Motion passed.

Public Hearing

At 7:45 p.m. Chairman Randall declared the Public Hearing open on the 1987 Belknap County budget.

The following addressed the delegation and opened themselves for questions:

- Clem Lyon, representing Cooperative Extension Service.
- Chief Warfield, Lakes Region Fire Dispatch Service.
- Bob Kay, director, Lakes Region Mental Health Center.
- Wes Colby, Laconia Airport Authority.
- Mr. Krenshaw, Lakes Region Information and Referral.
- Brian Hoffman, Community Action Program.

Public hearing closed at 9:40 p.m.

In regular business, Rep. Brown moved, Rep. Bolduc second, that the delegation approve transfers in the amount of \$40,779 as listed in a memorandum dated December 12, 1986 on file in the commissioners office.

Following a discussion, it was suggested the delegation consider establishing a ceiling on the amount the commissioners would be allowed to transfer funds from one account to another without delegation or executive committee approval.

Meeting adjourned at 10:35 p.m.

Dean Dexter
Delegation Clerk

A true copy, Attest:

Dean Dexter, delegation clerk

Report of Finance Director

When one reflects upon the year 1986, many highly publicized and controversial issues come to mind - the Iranian Contra Affair, the Challenger explosion, low interest rates, skyrocketing real estate values and sales, Tax Reform and the demise of Federal Revenue Sharing.

All these issues are, indeed, thought provoking and have stirred the conscience of the citizenry. As public administrators delved into the budget processes in 1986, the thought provoking issues of tax reform and revenue sharing turned their thoughts to ways and means of filling the revenue gaps.

User fees, a charge for the cost of goods or services made directly to the user rather than the general taxpayer, already being used to some degree began to take on more prominence. Faced with limited discretionary revenue options, goods and services once provided at no cost to the taxpayer are now being scrutinized as a means to keep property taxes at a minimum and to fill those revenue gaps.

The County is even more limited in its ability to charge user fees. Charges for copy cost are being assessed in those departments providing data necessary to certain individuals - deeds, theft reports, court findings, etc.

The Corrections Department has initiated an assessment to those inmates on work release programs. This assessment is for room and board and is based upon a sliding scale in consideration of wages earned and special needs of the individual.

In years past a practice of many summer residents to install burglar alarm systems in their homes with telephone access to the Sheriff's Department was a service provided at no cost. With the upsurge of requests of this nature, it became apparent that those using such a service should, in fact, be assessed. This user fee in turn helps defray the expense of communications technicians on duty around the clock required to monitor the system.

Most fees charged by the County are regulated by statute and can only be increased by the Legislature much the same as those fees charged by the State. In keeping with this thinking, the State assesses a tax stamp on real estate transfers. The fee is charged to both seller and buyer and is collected by the Registry of Deeds. This service is often very time consuming on the part of registry personnel. The state, in turn, remits 4% of fees collected back to the County. In 1986 our Registry collected approximately \$1,975,000.00 in tax stamps of which \$79,000.00 was revenue to the County. Legislation has

been introduced to increase the County fee to 8% which would generate more revenue for a service performed by County personnel.

Public administrators are ever mindful of the cost of government, the services provided, to whom they are provided and devising innovative means to produce new revenue sources. Belknap County is no exception as our department heads are ever conscious of the rising cost of government.

The following is representative of the County Commissioners budget for the calendar year 1986 as submitted to the County Convention:

REVENUE

Taxes - Cities & Towns	\$4,020,000.00
Nursing Care	1,520,393.00
Other	1,023,894.00
Total	\$6,564,287.00

EXPENSES

Administrative (Commissioners & Finance)	\$ 208,044.00
County Attorney	79,269.00
Registry of Deeds	212,027.00
Registry of Probate	3,500.00
Sheriff's Department	565,509.00
Medical Referee	9,400.00
Maintenance	108,733.00
Human Services	1,324,697.00
Department of Corrections	911,822.00
Outside Agencies	447,778.00
Debt Reduction	50,000.00
Interest	31,275.00
Contingency	74,365.00
Nursing Care	2,413,193.00
Capital Outlay	124,675.00
Total	\$6,564,287.00

The recommended budget reflects a 5.2% increase in revenue derived through taxes from cities and towns.

Respectfully,
Philip P. Daigneault
Finance Director

BELKNAP COUNTY
Audit Report
Year 1986

BELKNAP COUNTY
Annual Audit Report
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Narrative explanation (useful in understanding individual fund and account group statements and schedules)

February 6, 1987

The County Commissioners
County of Belknap
State of New Hampshire
Laconia, New Hampshire

We have examined the financial statements of the various funds and account groups of Belknap County, New Hampshire, for the years ended December 31, 1986 and 1985, listed in the foregoing table of contents under the caption General Purpose Financial Statements (Combined Statements Overview). Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of the County of Belknap, New Hampshire, as at December 31, 1986, and the results of its operations and the changes in financial position of its proprietary fund types for each of the two years in the period ended December 31, 1986, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental information listed in the foregoing table of contents under the caption Individual Fund and Account Group Statements and Schedules is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the foregoing table of contents as General Purpose Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Dana S. Beane & Company P.C.
Certified Public Accountants

BELKNAP COUNTY
EXHIBIT A
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1986

	Governmental Fund Types		Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
	General	Enterprise	Enterprise	Quasi- Enterprise	General	General	December 31	1985
					Fixed Assets	Long-term Debt		
ASSETS								
Cash and temporary cash investment	\$ 790,009.12	\$ 450,000.00	\$	913.72	\$	\$	\$1,240,922.84	\$ 865,799.75
Receivables	98,117.26	36,768.00		108,933.83			243,819.09	157,960.96
Due from other funds (net)				7,500.09			7,500.09	5,152.38
Due from other govern- ments (Note 1)	168,882.00						168,882.00	166,494.00
Inventories		28,394.00		28,597.46			56,991.46	65,550.23
Prepaid items	10,193.98	106,258.00					116,451.98	74,578.00
Cash held in escrow	60,964.68			55,690.38			116,655.06	114,681.02
Restricted assets								
Assets held for capital outlay purposes		4,553,738.00					4,553,738.00	119,506.00
Land and improvements		1,033,985.00		23,504.38	144,828.55		1,202,317.93	1,192,424.83
Accumulated depreciation		(243,260.00)		(5,235.42)			(248,495.42)	(237,134.62)
Buildings & improvements		520,070.00		1,337,912.69	1,811,296.10		3,669,278.79	3,662,286.70
Accumulated depreciation		(314,777.00)		(461,137.57)	(612,270.30)		(1,388,184.87)	(1,252,942.52)
Tow and lift buildings and equipment		1,922,729.00					1,922,729.00	2,326,609.00
Accumulated depreciation		(1,121,300.00)					(1,121,300.00)	(1,285,046.00)

Accumulated depreciation on general fixed assets		(979,059.58)	(979,059.58)	(869,784.96)
Donated capital as aid in acquiring fixed assets	932,119.00		932,119.00	868,575.00
Retained Earnings				
Unreserved	359,286.00	105,856.20	465,142.20	319,166.20
Fund Balances				
Reserved for resources restricted for capital outlay				
Unreserved				
Designated for subsequent years' expenditures	268,722.92		268,722.92	273,516.82
Undesignated (Note 5)	477,261.65		477,261.65	396,572.84
Total Fund Equity	<u>745,984.57</u>	<u>1,551,912.35</u>	<u>4,959,247.89</u>	<u>4,743,376.40</u>
Total Liabilities and Fund Equity	<u>\$1,128,167.04</u>	<u>\$ 450,000.00</u>	<u>\$15,848,063.64</u>	<u>\$7,128,773.88</u>
	<u>\$11,522,097.00</u>	<u>\$1,551,912.35</u>		

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit B

Statement of General Fund Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended December 31, 1986 and 1985

	December 31	
	1986	1985
Revenues		
Taxes	\$3,820,000.00	\$3,570,600.00
Charges for services	669,625.19	493,731.34
Intergovernmental	(7,159.00)	164,655.00
Interest	97,653.87	219,295.90
Miscellaneous	216,306.22	99,574.28
Total Revenues	4,796,426.28	4,547,856.52
Expenditures		
Current		
General government	592,765.24	598,867.67
Public safety	1,603,580.69	1,391,047.38
Health	61,461.43	56,400.00
Welfare	1,393,022.05	1,239,899.90
Education	136,987.92	113,944.96
Capital Outlay	90,292.89	42,543.44
Debt Service		
Principal retirement	50,000.00	50,000.00
Interest	137,421.15	224,093.90
Total Expenditures	4,065,531.37	3,716,797.25
Excess of Revenues Over Expenditures	730,894.91	831,059.27
Other Financial Sources/(Uses)		
Transfer out to the quasi-Enterprise fund		
Operating subsidy	(655,000.00)	(635,000.00)
Total Other Financing Sources/(Uses)	(655,000.00)	(635,000.00)
Excess of Revenues Over/(Under)		
Expenditures and Other Uses	75,894.91	196,059.27
Fund Balance - January 1	670,089.66	474,030.39
Fund Balance - December 31	\$ 745,984.57	\$ 670,089.66

See accompanying notes to financial statements.

Exhibit C

BELKNAP COUNTY
Statement of General Fund Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the Fiscal Years Ended December 31, 1986 and 1985 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Taxes	\$3,820,000.00	\$3,820,000.00	\$	\$3,570,600.00
Charges for services	538,522.00	669,625.19	131,103.19	493,731.34
Intergovernmental	190,000.00	(7,159.00)	(197,159.00)	164,655.00
Interest	85,000.00	97,653.87	12,653.87	219,295.90
Miscellaneous	160,478.00	216,306.22	55,828.22	99,574.28
Total Revenues	4,794,000.00	4,796,426.28	2,426.28	4,547,856.52
Expenditures				
Current				
General government	610,919.00	592,765.24	18,153.76	598,867.67
Public safety	1,855,947.00	1,603,580.69	252,366.31	1,391,047.38
Health	62,150.00	61,461.43	688.57	56,400.00
Welfare	1,439,386.00	1,393,022.05	46,363.95	1,239,899.90
Education	136,988.00	136,987.92	.08	113,944.96
Capital Outlay	92,005.00	90,292.89	1,712.11	42,543.44
Debt Service				
Principal retirement	50,000.00	50,000.00		50,000.00
Interest	169,192.00	137,421.15	31,770.85	224,093.90
Total Expenditures	4,416,587.00	4,065,531.37	351,055.63	3,716,797.25
Excess of Revenues Over Expenditures	377,413.00	730,894.91	353,481.91	831,059.27
Other Financing Sources/(Uses)				
Transfers out to the Quasi- Enterprise Fund				
Operating subsidy	(1,009,099.00)	(655,000.00)	354,099.00	(635,000.00)
Total Other Financing Uses	(1,009,099.00)	(655,000.00)	354,099.00	(635,000.00)
Excess of Revenues Over/(Under) Expenditures and Other Uses	(631,686.00)	75,894.91	707,580.91	196,059.27
Fund Balance, January 1	670,089.66	670,089.66		474,030.39
Fund Balance, December 31	\$38,403.66	\$745,984.57	\$707,580.91	\$670,089.66

See accompanying notes to financial statements.

Exhibit D

BELKNAP COUNTY
Statement of Enterprise Fund Revenues, Expenses, and Changes in Retained Earnings
(Gunstock Area Commission)
For the Fiscal Years Ended September 30, 1986 and 1985

	September 30	
	1986	1985
Operating Revenues	\$2,538,756.00	\$1,772,099.00
Cost of Operations	1,405,829.00	1,190,113.00
Gross Profit from Operations	1,132,927.00	581,986.00
General and Administrative		
General	519,647.00	418,634.00
Administrative	377,540.00	260,155.00
Total General and Administrative	897,187.00	678,789.00
Income (Loss) from Operations	235,740.00	(96,803.00)
Other Income (Charges)		
Bad debts recovered (expense)		1,178.00
Interest expense	(101,178.00)	(106,262.00)
Interest income	25,839.00	29,256.00
Discounts earned	486.00	7,905.00
Gain on disposition of fixed assets (net)	(27,994.00)	3,369.00
Miscellaneous	8,760.00	6,422.00
Total Other Items (Net)	(94,087.00)	(58,132.00)
Net Income (Loss)	141,653.00	(154,935.00)
Retained Earnings - October 1	217,633.00	372,568.00
Retained Earnings - September 30	\$ 359,286.00	\$ 217,633.00

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit E

Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in
Retained Earnings (Nursing Home)

For the Fiscal Years Ended December 31, 1986 and 1985

	December 31	
	1986	1985
Operating Revenues		
Room care	\$1,505,250.74	\$1,390,928.19
Other	15,734.61	14,791.29
Total Operating Revenues	1,520,985.35	1,405,719.48
Operating Expenses		
Personal services	1,408,339.46	1,296,612.63
Contractual services	18,793.45	24,217.25
Payroll taxes	108,977.79	97,904.03
Employee benefits	147,448.81	136,002.63
Dietary	131,720.73	125,331.94
Medical	74,844.70	84,226.39
Laundry	9,343.86	7,110.78
Housekeeping	12,350.70	12,584.19
Heat, light, power	86,861.29	78,662.15
Maintenance and operating	28,615.17	30,394.25
Insurance	70,852.57	59,094.20
General	41,979.55	33,346.83
Total Operating Expenses	2,140,128.08	1,985,487.27
Operating (Loss)	(619,142.73)	(579,767.79)
Operating Transfers In (Out)		
From general fund - operating subsidy	655,000.00	635,000.00
To plant capital	(31,534.27)	(18,593.89)
Excess of Operating Revenues and Transfers In Over Operating Expenses and Transfers Out	4,323.00	36,638.32
Retained Earnings - January 1	101,533.20	64,894.88
Retained Earnings - December 31	\$ 105,856.20	\$ 101,533.20

See accompanying notes to financial statements.

BELKNAP COUNTY**Exhibit F****Statement of Changes in Financial Position of the Enterprise Fund
(Gunstock Area Commission)****For the Fiscal Years Ended September 30, 1986 and 1985**

	September 30	
	<u>1986</u>	<u>1985</u>
Sources of Funds		
Net Income (Loss) - Exhibit D	\$ 141,653.00	\$ (154,935.00)
Add - Expenses not currently requiring the outlay of working capital		
Depreciation	<u>229,291.00</u>	<u>219,870.00</u>
Funds Provided by Operations	370,944.00	64,935.00
Other Sources of Funds		
Net book value of assets disposed	127,964.00	1,177.00
Increase in long-term liabilities	7,198,914.00	
Increase in donated capital as aid in acquiring fixed assets	<u>63,544.00</u>	
Total Sources of Funds	<u>7,761,366.00</u>	<u>66,112.00</u>
Application of Funds		
Increase (Decrease) in property and equipment		
Deposit on equipment		(29,374.00)
Purchases	66,202.00	256,036.00
Reclassified from construction in progress	31,431.00	78,753.00
Increase (Decrease) in construction in progress	4,163,217.00	(3,538.00)
Increase (Decrease) in funds held for capital outlay purposes	3,294,621.00)	(176,928.00)
Decrease in long-term liabilities		<u>145,690.00</u>
Total Application of Funds	<u>7,555,471.00</u>	<u>270,639.00</u>
Net Increase (Decrease) in Working Capital	<u>\$ 205,895.00</u>	<u>\$ (204,527.00)</u>

Increase (Decrease) in Current Assests

Cash and temporary cash investments	\$ 426,139.00	\$ (186,062.00)
Receivables	36,107.00	(54,732.00)
Inventories	(12,847.00)	(175.00)
Prepaid items	31,680.00	9,809.00
Assets held for capital outlay purposes	1,139,611.00	

Net Increase (Decrease) in Current Assets

1,620,690.00	(231,160.00)
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Increase (Decrease) in Current Liabilities

Current portion of long-term liabilities	161,404.00	(10,881.00)
Accounts payable	40,818.00	8,429.00
Accrued expenses	(1,904.00)	(5,290.00)
Deferred income	74,866.00	(18,891.00)
Payables — 1986 development project	1,139,611.00	

Net Increase (Decrease) in**Current Liabilities**

1,414,795.00	(26,633.00)
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Net Increase (Decrease) in Working Capital

\$ 205,895.00	\$ (204,527.00)
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See accompanying notes to the financial statements.

Exhibit G

BELKNAP COUNTY
Statement of Changes in Financial Position of the Quasi-Enterprise Fund
(Nursing Home)
For the Fiscal Years Ended December 31, 1986 and 1985

	December 31	
	1986	1985
Sources of Working Capital		
Operations		
Excess of operating revenues and transfers in over operating expenses and transfers out - Exhibit E	\$ 4,323.00	\$ 36,638.32
Contributed plant capital - Exhibit H	31,534.27	18,593.89
Total Sources of Working Capital	35,857.27	55,232.21
Uses of Working Capital		
Acquisition of fixed assets (net)	31,534.27	18,593.89
Net Increase in Working Capital	\$ 4,323.00	\$ 36,638.32
Elements of Net Increase (Decrease)		
In Working Capital		
Cash	\$(5,686.48)	\$(32,460.17)
Receivables	3,615.56	15,405.78
Due to/from other funds	12,652.47	42,612.37
Inventories	4,288.23	(4,393.29)
Accounts payable	(13,513.46)	14,340.54
Accrued liabilities	2,966.68	1,133.09
Net Increase in Working Capital	\$ 4,323.00	\$ 36,638.32

See accompanying notes to the financial statements.

BELKNAP COUNTY

EXHIBIT H

**Statement of Changes in Plant Capital and the Quasi-Enterprise Fund (Nursing Home)
For the Fiscal Years Ended December 31, 1986 and 1985**

	Total	Bond Funds	Capital Reserve Funds	Revenue Sharing	Anti- Recession	Other General Funds
Plant Capital - January 1, 1985	\$1,084,619.89	\$ 460,044.91	\$ 18,175.75	\$ 512,081.25	\$ 715.40	\$ 93,602.58
Add - Source of funds for the acquisition of fixed assets	18,593.89					18,593.89
Less - Depreciation	68,780.32	20,498.95	2,161.46	31,177.13	204.40	14,738.38
Plant Capital - December 31, 1985	1,034,433.46	439,545.96	16,014.29	480,904.12	511.00	97,458.09
Add - Source of funds for the acquisition of fixed assets	31,534.27					31,534.27
Less - Depreciation	70,209.47	20,498.95	2,161.46	31,166.09	204.40	16,178.57
Less - Loss on disposition and abandonment of fixed assets	1,506.49		7.81	536.89		961.79
Plant Capital - December 31, 1986	\$ 994,251.77	\$ 419,047.01	\$ 13,845.02	\$ 449,201.14	\$ 306.60	\$ 111,852.00

See accompanying notes to financial statements.

BELKNAP COUNTY
Notes to the Financial Statements
December 31, 1986 and 1985

Summary of Significant Accounting Policies

Basis of accounting - governmental funds (general fund and capital projects funds)

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Basis of accounting - proprietary funds (enterprise and quasi-enterprise funds)

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges (Gunstock Area Commission); or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes (Belknap County Nursing Home).

The Gunstock Area Commission is presented as an enterprise fund with a fiscal year end of September 30 which differs from the calendar year reporting period of the other funds and account groups of Belknap County.

The Belknap County Nursing Home is presented as a quasi-business activity. Belknap County determines monthly the revenues earned and expenses incurred applicable to such facility. Fixed dollar budgets are legally adopted and are integrated into the accounting system.

Supplemental data reflecting the Belknap County Delegation legally adopted budget of the Nursing Home appears in the financial statements as Statement 2. Gross expenditures (including capital outlays) of the nursing facility are budgeted prior to the reduction for expenses attributable to the

Belknap County Jail and house of correction. The reduction of gross expense attributable to the jail and house of correction is legally budgeted as an item of nursing home revenue. Therefore, in order to compare actual expenditures with the legally required budgeted restrictions, Statement 2 states the operating expenses and capital outlays of the nursing home at their gross expenditures prior to the jail and house of correction reimbursements. Likewise, reimbursement funds received from the jail and house of correction appear as budgeted revenue.

Revenue and expense of the nursing facility presented in accordance with generally accepted accounting principles appear as Exhibit E, a general purpose financial statement.

It is not the intent of Belknap County that all costs (expenses, including depreciation) of providing the nursing services be recovered primarily through user charges. The services are available only to those meeting certain governmental eligibility requirements. In this respect, the activity differs from that of the private enterprise.

The physical facilities of this quasi-enterprise fund are accounted for in its financial statements at cost. Depreciation of fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Depreciation expense, similar to interest expense, is not included as an operating cost. It is not anticipated that user charges applicable to eligible patients will provide for the recovery of the investment. Accumulated depreciation is provided for as a reduction in fund equity.

The operating deficits of the nursing facility are financed by operating subsidy transfers from the general fund. Indebtedness acquired to finance capital acquisitions at the nursing home is included in the general long-term debt account groups. Principal and interest thereon is provided from general fund taxation.

Basis of accounting - general fixed assets and general long-term debt account groups

The general fixed assets are accounted for at cost or, if the cost is not practicably determinable, at estimated cost. Depreciation expense on fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Accumulated depreciation is provided for as a reduction in fund equity.

General long-term debt is the unmatured principal of bonds, warrants, notes, or other forms of noncurrent or long-term general obligation indebtedness that is not a specific liability of any proprietary fund.

Budgets and Budgetary Accounting

Department budget requests are submitted to the County Commissioners prior to November first. The budgets include estimated revenues and expenditures for the ensuing calendar year.

Prior to December 1, the County Commissioners submit an overall budget document to the Belknap County Delegation.

Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

Prior to April 1, the budget is legally enacted through passage of an ordinance by the County Delegation.

The Commissioners may apply to the County Delegation for an appropriation to be made subsequent to the adoption of the annual County budget. The Commissioners shall deliver to each member of the County Delegation the proposed supplemental appropriation and hold a public hearing on same. The County Delegation shall vote on the supplemental appropriation.

Budget transfers between departments within any fund and revisions that alter expenditures and revenues of any fund must be approved by the County Delegation.

Whenever it appears that the amount appropriated for a specific purpose will not be used in whole or in part for such purpose, the County Delegation may use such sum to augment other appropriations, if necessary, provided the total payments for all purposes do not exceed the total sum of appropriations.

Formal budgetary integration is employed as a management control device during the year for governmental funds and the quasi-enterprise fund.

In accordance with the requirements of the State of New Hampshire, Department of Revenue Administration, the annual budget for Federal revenue sharing fund resources is stated at an amount equal to the anticipated expenditures therefrom rather than the estimated revenue of the entitlement.

Method of accounting for operating transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended such as transfers from the general fund to another governmental fund or the quasi-enterprise fund (nursing facility).

Method of accounting for grants, entitlements and shared revenues

The basis of accounting is determined by the fund type in which such revenue transactions are recorded. Transactions accounted for in the general and capital projects governmental funds are recorded on the modified accrual basis. Grants, entitlements or shared revenues received for purposes normally financed through the general fund are accounted for within that fund. Such revenues restricted by the grantor for the purchase or construction of major capital facilities are accounted for in the capital projects fund.

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups

Note 1 - Investment in General Fixed Assets

Changes in General Fixed Assets for the years 1986 and 1985 are presented in schedule form and referenced to this note.

Note 2 - General Obligation Notes and Bonds Payable

Changes in general long-term debt for the years 1986 and 1985 are presented in schedule form and referenced to this note.

Refer to Notes 9 and 11 of the specific notes applicable to Gunstock Area Commission. Note 9 contains a comparative schedule of Notes and Bonds Payable as of September 30, 1986 and 1985. Note 11 contains disclosure of an additional issuance of bonds subsequent to their fiscal year ended September 30, 1986.

Note 3 - Retirement Plans

All permanent full-time employees of Belknap County could elect to join the State of New Hampshire Retirement System effective July 1, 1977. Employees hired subsequent to July 1, 1977 must enroll in the system after serving their probationary period.

The financing of the System is provided through both employee contributions and political subdivision and State employer contributions. Employee contributions are based upon a percentage of compensation at a rate fixed by statute - voluntary additional contributions are permitted under defined circumstances. Employer (State or the political subdivision) contributions are based upon percentage of compensation of participants for the recurring normal cost of the plan plus an amount which is applied as a reduction of the plan's unfunded accrued liability which is being amortized over a twenty year period beginning in 1973. Belknap County portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial

valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members.

Two employees are members of a group type of insured plan providing both an employee and employer contribution.

Total retirement cost, exclusive of the enterprise funds, was \$30,091.92 for 1986 and \$35,414.11 for 1985. In addition, \$23,824.45 and \$38,387.05 was contributed in 1986 and 1985 respectively as the County's share for employees who elected to "buy-back" years of creditable service under the Court decree - see Note 6.

Note 4 - Undesignated General Fund Balance

General fund encumbrances are stated as a reservation of the fund balance. The "undesignated" portion of the fund is available for unrestricted use and is normally committed by Belknap County as estimated revenue for the subsequent year for the purpose of reducing such year's tax assessment.

Note 5 - Designated for Subsequent Years' Expenditures

Unreserved general fund equity designated for subsequent years' expenditures consists solely of Federal revenue sharing funds amounting to \$183,722.92 and general funds amounting to \$85,000.00. These funds are designated for the Laconia Airport Authority project.

Note 6 - Contingent Liabilities

Under the act providing for the creation of the Gunstock Area Commission to manage and operate the Belknap County owned recreational area, serial notes or bonds of such Commission are considered to be a pledge of the full faith and credit of the County of Belknap. The principal and interest on such obligations have been provided for from the revenues of the Commission since its creation began by an act of the New Hampshire Legislature in 1959.

Disputed Liabilities

In accordance with welfare cost reimbursement procedures of the State of New Hampshire, Division of Welfare, governmental units are provided information on a monthly basis for expenditures made on behalf of welfare recipients for which the local unit may be liable. It is the procedure of Belknap County to examine the data, delete those claims for which liability is denied

and substantiate the reasons for such disallowance. Payment is made to the State for the County's share of welfare recipient costs for which liability is acknowledged.

In February, 1981, the State modified its billing procedure to include certain past due claims for reimbursement previously denied by the County, assumably for reasons not acceptable to the State. Such past due claims include those denied by the County due to the absence of proper liability notice, billings applicable to periods prior to liability notice and other disputes as to the County's liability for the recipient's aid. The claims covered various years back to 1972 and amounted to approximately \$62,000. Subsequent to 1981, certain past due claims have been settled with the State; however, additional claims for reimbursement have been denied by the County during the interim period to December 31, 1986. Disputed reimbursement claims amount to \$106,379.97 as at December 31, 1986. No provision has been made in the financial statements for this contingent liability.

Litigation - Retirement System

On July 13, 1981 a decree was issued by Superior Court resulting from a class action suit initiated on April 24, 1980 by The State Employees' Association of N.H., Inc. against Belknap County and The New Hampshire Retirement System.

The plaintiff alleged that the County of Belknap voted to have its employees participate in The New Hampshire Retirement System on March 21, 1946 but did not enroll newly hired employees until July 1, 1977, and sought that the County fund both its employee contributions and its own contributions for each employee hired after July 1, 1946 until July 1, 1977.

The Court ruled that:

the request by plaintiff that the Court declare the appropriate class to be all employees hired by Belknap County since July 1, 1946 is denied; the appropriate class is limited to those employees of Belknap County in service at the time the petition was entered who were eligible for membership in The New Hampshire Retirement System and who were not so enrolled,

such election to "buy-back" years of creditable service pursuant to the decree must be made within thirty (30) days after the issuance of the decree and

the request by plaintiff that the County fund the employees' accrued unfunded liability for past years service is denied; the County is required to pay the employer's share only of accrued unfunded

liability for a member's past years of service for all employees who elect to "buy-back" years of creditable service pursuant to this decree.

Late in 1981, cross-appeals were filed by both parties to the Supreme Court of New Hampshire and on July 7, 1982 the following opinion was rendered by the Supreme Court:

The decree by the trial court defining the appropriate class of employees as limited to those employees of Belknap County who were in service at the time the petition was entered has been amended to include all eligible employees whose service terminated subsequent to 1974. Additionally, relief in some form should be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship. The suit was remanded to Superior Court for further proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered.

The Superior Court proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered has not commenced. The main issue will be the establishment of the criteria for determining "financial hardship" for the purpose of providing relief in some form to be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship.

Certain persons have purchased back unfunded years and others are considering the option to do so. No provision for an estimated liability has been included in the financial statements of Belknap County. Although the unfunded amount could be substantial, it is anticipated that any eventual funding of the system resulting from settlement of this case will occur over a future period of years. Refer to Note 4.

Litigation - Civil Rights Action

Belknap County is a defendant in a civil rights action in the United States District Court for the District of New Hampshire. The matter was tried before the Federal court in January, 1985, and, as yet, no ruling has been made by the Court. Liability was denied by the County and it is anticipated that no loss will result from such action.

Note 7 - Contingent Liabilities - Federal Funds

The County participates in the following Federally assisted programs:

**Amount of Federal
Revenue Recognized
During**

	<u>1986</u>	<u>1985</u>
Department of Health and Human Services		
Medical assistance program (Medicaid) (Title XIX). These funds are received by the County of Belknap Nursing Home through the State of New Hampshire Department of Welfare.	\$1,100,195.77	\$984,665.88
(See Statement 2 for expenditures)		
Department of the Treasury		
Revenue sharing - ORS #30-1-001-001	\$ (7,159.00)	\$164,655.00
(See Statement 3 for expenditures)		

The compliance audit for these programs for the year ended December 31, 1986, has not yet been received by the grantor agencies. Accordingly, the grantor agencies' decisions on the County compliance or non-compliance with applicable grant requirements will be established at some future date.

Note 9 - County Tax Revenue

A proportion of taxes granted by the County Convention is assessed to the towns and city within Belknap County on an annual basis. Revenue therefrom is recognized upon assessment.

Note 10 - Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year total by fund type) data has not been presented in all of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Schedule to Note 2) Changes in General Fixed Assets
For the Years 1986 and 1985
(by investment source and exclusive of depreciation)

	Total	County Bond Funds	Revenue Sharing Funds	County General Funds	Anti- Recession Funds	Capital Reserve Funds	EDA Project Grant	Miscellaneous Grants
Total Investment in General Fixed Assets, January 1, 1985	\$2,450,873.79	\$1,273,266.14	\$ 599,659.07	\$ 289,097.84	\$ 8,536.43	\$ 31,864.18	\$ 214,000.00	\$ 34,450.13
Add - Purchases of fixed assets - 1985	50,398.21			50,398.21				
Less - Fixed assets dispositions - 1985	50,212.96			50,212.96				
Total Investment in General Fixed Assets, December 31, 1985	2,451,059.04	1,273,266.14	599,659.07	289,283.09	8,536.43	31,864.18	214,000.00	34,450.13
Add - Purchase of fixed assets - 1986	86,812.89			86,812.89				
Less - Fixed asset dispositions - 1986	6,900.00			6,900.00				
Total Investment in General Fixed Assets, December 1986	\$2,530,971.93	\$1,273,266.14	\$ 599,659.07	\$ 369,195.98	\$ 8,536.43	\$ 31,864.18	\$ 214,000.00	\$ 34,450.13

(Schedule to Note 3) Changes in General Long-term Debt
For the Years 1986 and 1985

	<u>1986</u>	<u>1985</u>
Debt balance, January 1		
Payment thereon to be provided from future General Fund taxation revenue	<u>\$ 450,000.00</u>	<u>\$ 500,000.00</u>
1. Bond issue dated August 1, 1975, original amount \$1,000,000.00, interest rate 6.95%, proceeds used for new wing at Court house improvement project		
Principal balance due January 1	\$500,000.00	\$550,000.00
Principal paid	<u>50,000.00</u>	<u>50,000.00</u>
Principal balance due December 31	<u>\$450,000.00</u>	<u>\$500,000.00</u>
Total Debt Balance, December 31	<u>\$450,000.00</u>	<u>\$500,000.00</u>

The following future year's principal debt reduction is as follows:

Year	Amount
1987	\$ 50,000.00
1988	50,000.00
1989	50,000.00
1990	50,000.00
1991 and thereafter	<u>250,000.00</u>
Total	<u>\$450,000.00</u>

BELKNAP COUNTY

Notes to the Financial Statements

September 30, 1986 and 1985

The Gunstock Area Commission was incorporated as a body politic and an agency of the County of Belknap by Act of the New Hampshire General Court, effective September 15, 1959, to provide for the operation and maintenance of the former Belknap County Recreational Area. The commission is authorized to borrow funds to accomplish its purposes upon approval by the County Convention and its serial notes and bonds shall be payable from its revenue and be considered to be a pledge of the full faith and credit of the County of Belknap.

Significant Accounting Policies of Gunstock Area Commission

Accounting Method

Assets, liabilities, income and expense are reflected under the accrual method of accounting.

Inventories

Merchandise available for sale is valued at the lower of cost (under the first-in, first-out method), or market.

Property and Equipment

Property and equipment are carried at cost. When retired, sold or otherwise disposed of, the related costs and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	<u>Life-Years</u>
Roads and Parking Area	5-25
Buildings and Improvements	3-33
Tows and Lifts	2-33
Mobile Equipment	3-15
Restaurant Equipment and Improvements	3-10
Office Equipment	3-20
Sewerage Modification	20-33
Other Equipment and Improvements	3-30
Camping Equipment and Buildings	2-33
Swimming Pool and Equipment	5-20

Ski Shop Equipment	3-10
Ski Touring Equipment	3-7
Lounge Equipment	5-10
Ski School Equipment	5

Specific Notes Applicable to Gunstock Area Commission**Note 1 - Receivables**

	<u>September 30</u>	
	<u>1986</u>	<u>1985</u>
Heritage Conservation and Recreation Service-Project #8	\$ 10,701.00	\$ 661.00
Other	26,067.00	
Total	<u>\$ 36,768.00</u>	<u>\$ 661.00</u>

Note 2 - Prepaid Items

Insurance	\$ 61,909.00	\$ 29,296.00
Real estate taxes - Town of Gilford, N.H.	3,293.00	3,293.00
Supplies	3,160.00	3,694.00
Trams and tow repair parts	18,823.00	18,823.00
Mobile equipment repair parts	19,073.00	19,073.00
Retirement expense		399.00
Total	<u>\$106,258.00</u>	<u>\$ 74,578.00</u>

Note 3 - Accrued Liabilities

Payroll	\$ 2,998.00	\$ 7,832.00
Real estate taxes	6,586.00	6,586.00
Interest	10,124.00	12,171.00
Other		231.00
Total	<u>\$ 19,708.00</u>	<u>\$ 26,820.00</u>

Note 4 - Expansion Project 1986 - Assets that will be realized during the next twelve months and liabilities that will be due within the next twelve months are reported in the balance sheet as "current" under the "Assets Held . . ." and "Payables - 1986 Development Project" categories as detailed below:

Current Assets:

Restricted cash held	\$ 1,056,923.00
Receivables - HCRS Projects #8 and #10	53,504.00
Receivables - Other	797.00
Accrued Interest on Restricted Bonds	<u>28,387.00</u>
Total Current Assets Held for Capital Outlay Purposes	<u>\$ 1,139,611.00</u>

Current Liabilities:

Accounts Payable - Construction in Progress	\$ 749,313.00
Retainage Payable	171,919.00
Accrued Payroll	2,284.00
Accrued Interest Payable on Restricted Bonds	<u>216,095.00</u>
Total Current Liabilities Due on Capital	
Outlay for New Project	<u>\$ 1,139,611.00</u>

Note 5 - During the fiscal year ended September 30, 1982, the Gunstock Area Commissioners authorized two applications to the Heritage Conservation and Recreation Service (HCRS) for 50 percent matching funds for two projects:

1. Acquisition of approximately 80 acres of additional land (a donation of land was received in December, 1981 and used as the Area's matching amount of \$22,000.00) and improvement of such land with cross country trails and camping facilities. HCRS approved this project (Gunstock Area II designated as Project #7 in the financial statements) in September, 1981. In July, 1983 an additional \$7,500.00 was granted from the Land and Water Conservation program for a new parking area. This project was completed as of September 1, 1984.

Total cost of the project	\$ 59,000.00
Total HCRS reimbursements received against expenses incurred through September 30, 1985	\$ 29,468.00

2. Major campground improvements, alpine and cross country trail development, snowmaking improvements, and other improvements to physical facilities. HCRS approved matching funds of \$82,500.00 for this project. (Gunstock Area III designated as Project #8 in the financial statements) on May 3, 1982; HCRS approved an additional \$42,500.00 on February 27, 1984 (as Amendment #1 to the project) to make a new total of \$125,000.00 participation.

Total revised anticipated cost of the project	\$ 257,876.00
Costs incurred to September 30, 1986	\$ 257,876.00
Total HCRS reimbursements received against expenses incurred through September 30, 1986	\$ 61,264.00
Present anticipated reimbursement from HCRS	\$ 27,742.00
The balance of this project will be integrated with the new 1986 Expansion Project (See Note 11).	

Note 6 - On June 4, 1984, the Belknap County Delegation authorized the borrowing of \$426,000.00 to fund major improvements in snowmaking equipment, camping and parking improvements and expansion, additional snow grooming equipment, and major repairs to the chair lifts. The money was bor-

rowed from the Laconia Peoples Bank and Trust on July 3, 1984 with interest at 60 per cent of the prime rate to be adjusted on the first day of each month, payable in arrears semi-annually. The principal amounts are to be repaid as follows: 1) Twenty (20) payments of \$17,000.00 and 2) Five (5) payments of \$17,200.00, thereby requiring payments of \$34,200.00 on July 3, 1985 through July 3, 1989 and \$17,000.00 on July 3, 1990 through July 3, 2004.

Some of the individual projects for which this money was borrowed are to be partially funded under HCRS Project #8 (See Note 5). During the current year, an additional \$6,822.00 was paid on the principal of the twenty-year notes. This payment was made from a reimbursement received from HCRS, as required by the original borrowing authorization by the Belknap County Delegation. \$44,042.66 is being held in restricted cash to be paid on principal as of September 30, 1986.

Net costs incurred on these specific projects were \$311,888.00 as of September 30, 1986, and \$309,173.00 as of September 30, 1985. The balances in the amounts of \$107,290.00 (after reduction for 1985 principal paid) and \$116,827.00 are included in restricted assets on the balance sheet.

Note 7 - Effective April 1, 1973, the Gunstock Area Commission entered into a comprehensive prototype of insured pension trust agreement (money purchase plan). The plan provides for participation by all full-time employees with three years service, with no minimum entry age, and a maximum entry age of 55. Money purchase contributions are set at 10 per cent of salary. Contributions are made at a rate of 7 per cent by employer and 3 per cent by employees. Prior service is not funded. The normal retirement benefit basic settlement is a life annuity with payments guaranteed for 10 years. Employee contributions are fully vested, and vesting in employer contributions is provided on a 10-year sliding scale.

The pension expense for the year ended September 30, 1986 is \$12,583.00 and for 1985, \$13,351.00.

Note 8 - Property and Equipment

Refer to Schedule to Note 8.

Note 9 - Notes and Bonds Payable

Refer to schedule to Note 9. The notes and bonds payable require the following total annual principal payments during the fiscal years ending September 30:

1987	\$ 299,723.00
1988	324,091.00
1989	347,846.00
1990	352,000.00
1991	357,000.00
1992 and thereafter	6,884,087.00

Note 10 - During the year ended September 30, 1985 the Gunstock Area commissioners submitted an application to the Heritage Conservation and Recreation Service (HCRS) requesting matching funds for improvements to: the pond, roads and parking, and snowmaking equipment. The estimated total cost of the project (to be reported as HCRS #9 in the financial statements) is \$130,000.00. Matching funds of \$35,000.00 (included in the total cost) were approved by HCRS on September 25, 1985. The approved completion date is December 31, 1987. This project will be integrated with the new 1986 Expansion Project (Note 11).

Note 11 - On September 16, 1985, the Belknap County Delegation authorized the borrowing of \$9,500,000.00 to fund major improvements and major expansion of the facilities at the Gunstock Area over the next five years. Twenty-year bonds dated December 1, 1985, were issued in the amount of \$7,500,000.00, and the proceeds from the issue were received by the Area Commission on December 26, 1985. It is anticipated that the balance of the bonds in the amount of \$2,000,000.00 will be issued during 1989 to fund the completion of the project. The bonds bear interest at rates varying between 7.5% and 10.0% (average rate of 8.44%) depending on the dates of maturities. Interest is payable semi-annually on June 1, and December 1 of each year commencing on June 1, 1986. Bonds maturing on or after June 1, 1996 may be redeemed at the option of the Area Commission, and the bonds are secured by the full faith and credit of the County of Belknap. Connecticut Bank and Trust Company, N.A., with its principal office in Hartford, Connecticut, is acting as Bond Registrar and Paying Agent.

The first bonds mature on June 1, 1987, in the amount of \$160,000.00, with principal maturities on June 1 of each succeeding year through 2005. The amounts maturing during the next five years are: 1988, \$175,000.00; 1989, \$195,000.00; 1990, \$210,000.00; 1991, \$235,000.00; and 1992, \$255,000.00.

Certain segments of the project will be covered by matching funds commitments from the Heritage Conservation and Recreation Service (HCRS), including Project #8 through #10 currently in progress.

Actual net cash expended from the bond proceeds through September 30, 1986 was \$3,138,919.00. The balance of \$4,361,081.00 is included in the balance sheet under Assets Held for Capital Outlay purposes.

Net costs incurred under this project are \$4,236,274.00 as of September 30, 1986, and \$71,857.00 as of September 30, 1985.

In addition to the interest expense and interest income reported in Exhibit B, the following amounts were paid and received during the year ended September 30, 1986:

Interest expense on new bond funds during the year	\$495,218
Interest income on temporary investment of new bond funds	\$426,721
Net interest paid	<u>\$ 68,497</u>

The net interest paid has been added to the cost of construction in progress for the new expansion program.

Note 12 - During the year ended September 30, 1986, the Gunstock Area Commission applied for matching funds from the Heritage Conservation and Recreation Commission (HCRS) as part of the new development project. On June 17, 1986, approval of up to \$40,320.00 was received toward improvement of existing alpine trails and development of new connecting sections of the alpine trails. This will be reported as HCRS Project #10 in the financial statements. The completion date of this project is December 31, 1987.

During fiscal 1986, specific costs of \$72,409.00 were billed to HCRS and the Area Commission received \$36,205.00 in matching funds in October, 1986, which amount is included under Assets Held for Capital Outlay on the balance sheet.

Note 13 - Comparative schedule of changes in donated capital as aid in acquiring property and equipment.

	<u>1986</u>	<u>1985</u>
<u>Balance, Beginning of Year</u>	\$ 868,575.00	\$ 868,575.00
Additions:		
Heritage Conservation and Recreation Service:		
Projects #8 and #10 (Notes 5, 6, 10 and 11)	<u>63,544.00</u>	
<u>Balance, End of Year</u>	<u>\$ 932,119.00</u>	<u>\$ 868,575.00</u>

GUNSTOCK AREA COMMISSION
 (Schedule to Note 8) Comparative Schedule of Property and Equipment
 As of September 30, 1986 and 1985

	September 30, 1986			September 30, 1985		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Land and land improvements	\$ 639,856.00	\$	\$ 639,856.00	\$ 634,856.00	\$	\$ 634,856.00
Roads and parking areas	181,232.00	145,337.00	35,895.00	181,232.00	143,071.00	38,161.00
Buildings	444,557.00	262,990.00	181,567.00	439,869.00	243,201.00	196,668.00
Tow and lift buildings and equipment	1,922,729.00	1,121,300.00	801,429.00	2,326,609.00	1,285,046.00	1,041,563.00
Mobile equipment	575,895.00	363,427.00	192,468.00	550,500.00	341,104.00	209,396.00
Restaurant equipment and improvements	59,536.00	43,967.00	15,569.00	59,730.00	41,313.00	18,417.00
Office equipment	33,815.00	11,527.00	22,288.00	15,340.00	11,769.00	3,571.00
Sewerage modification	212,897.00	97,923.00	114,974.00	212,897.00	89,543.00	123,354.00
Other equipment	158,199.00	120,452.00	37,747.00	159,349.00	113,762.00	45,587.00
Camping buildings and equipment	75,513.00	51,787.00	23,726.00	76,532.00	52,760.00	23,772.00
Swimming pool and equipment	64,959.00	64,959.00		64,959.00	64,959.00	
Ski touring equipment	7,510.00	5,895.00	1,615.00	11,804.00	8,461.00	3,343.00
Ski shop equipment	80,308.00	48,926.00	31,382.00	72,031.00	53,023.00	19,008.00
Ski school equipment	1,195.00	1,195.00		1,195.00	1,135.00	60.00
Lounge equipment	17,766.00	7,775.00	9,991.00	17,101.00	6,728.00	10,373.00
	<u>\$4,475,967.00</u>	<u>\$2,367,460.00</u>		<u>\$4,824,004.00</u>	<u>\$2,455,875.00</u>	
Property and Equipment -						
Net of Accumulated Depreciation			<u>\$2,108,507.00</u>			<u>\$2,368,129.00</u>

GUNSTOCK AREA COMMISSION
(Schedule to Note 9) Comparative Statement of Notes and Bonds Payable
As of September 30, 1986 and 1985

	September 30, 1986			September 30, 1985		
	Total	Short-Term Portion	Long-Term Portion	Total	Short-Term Portion	Long-Term Portion
Eight-Year Serial Notes - Laconia Peoples Bank & Trust: 4.88% dated September 1, 1978	\$	\$	\$	\$ 25,000.00	\$ 25,000.00	\$
Fifteen-Year Serial Notes - Laconia Peoples Bank & Trust: 6.49% dated October 1, 1979	120,000.00	15,000.00	105,000.00	135,000.00		135,000.00
Ten-Year Serial Notes - Laconia Peoples Bank & Trust: 7.00% dated January 28, 1980	120,000.00	30,000.00	90,000.00	150,000.00	30,000.00	120,000.00
Ten-Year Municipal Bonds - N.H. Municipal Bond Bank: 11.60% dated March 10, 1982	450,000.00	50,000.00	400,000.00	495,000.00	45,000.00	450,000.00
Five-Year Note - Laconia Peoples Bank & Trust: Interest at 60% of prime rate dated July 3, 1984 (Note 6)	51,580.00	17,200.00	34,380.00	68,800.00	17,200.00	51,600.00
Twenty-Year Note - Laconia Peoples Bank & Trust: Interest at 60% of prime rate dated July 3, 1984 (Note 6)	299,086.00	17,000.00	282,086.00	316,178.00	17,000.00	299,178.00
Four-Year Note - Central N.H. Refuse Equipment, Inc.: 15.00% dated October 4, 1984				14,451.00	4,119.00	10,332.00
Twenty-Year Bonds - Connecticut Bank & Trust: (Note 10) 8.44% (average) dated December 1, 1985	7,500,000.00	160,000.00	7,340,000.00			
Two-Year Note - Village Bank & Trust 8.0% dated July 2, 1986	13,395.00	7,064.00	6,331.00			
Three-Year Note - G.M.A.C.: 2.90% dated September 17, 1986	10,686.00	3,459.00	7,227.00			
Totals	<u>\$8,564,747.00</u>	<u>\$ 299,723.00</u>	<u>\$8,265,024.00</u>	<u>\$1,204,429.00</u>	<u>\$ 138,319.00</u>	<u>\$1,066,110.00</u>

BELKNAP COUNTY

Notes to the Financial Statements

December 31, 1986 and 1985

Specific notes applicable to Belknap County Nursing Home

Note 1 - Inventories

Inventories have been stated at the lower of cost or market. Cost has been determined by the first-in, first-out method and market represents the lower of the replacement cost or the estimated net realizable value.

Note 2 - Property and Equipment

Property and equipment are carried at cost. When retired, sold or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected as a change in plant capital.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	<u>Life-Years</u>
Land improvements	10-15
Building and improvements	10-40
Hospital equipment	5-15
Kitchen equipment	5-15
Laundry equipment	5-15
Maintenance equipment	5-15
Vehicles	3-5

Note 3 - Accounts Payable

	<u>December 31</u>	
	<u>1986</u>	<u>1985</u>
Accounts Payable-trade	\$37,954.92	\$24,441.46
Escrow-patient funds	36,434.41	39,200.56
Escrow-State of New Hampshire	19,255.97	18,128.10
Total	<u>\$93,645.30</u>	<u>\$81,770.12</u>

Note 4 - Retirement Plan

Eligible employees of the Nursing Home are members of the County unit of the State of New Hampshire Retirement System. Retirement cost was \$16,232.62 for 1986 and \$20,673.10 for 1985.

Statement 1

BELKNAP COUNTY

Detailed Statement of General Fund Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

For the Fiscal Years Ended December 31, 1986 and 1985 Actual

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual Prior Year</u>
Revenues				
Taxes				
Towns and City	\$3,820,000.00	\$3,820,000.00	\$	\$3,570,600.00
Charges for Services				
Registry of Deeds	350,000.00	472,380.13	122,380.13	348,800.28
Sheriff's Department	103,750.00	112,683.38	8,933.38	79,399.87
Fire Dispatch	84,772.00	84,561.68	(210.32)	65,531.19
Total	538,522.00	669,625.19	131,103.19	493,731.34
Intergovernmental				
Revenue sharing	190,000.00	(7,159.00)	(197,159.00)	164,655.00
Interest				
Investments	85,000.00	96,306.77	11,306.77	219,295.90
Late taxes		1,347.10	1,347.10	
Total	85,000.00	97,653.87	12,653.87	219,295.90
Miscellaneous				
Jail receipts	32,876.00	68,559.06	35,683.06	23,414.01
Rent	111,120.00	110,707.84	(412.16)	6,120.00
Miscellaneous	16,482.00	37,039.32	20,557.32	70,040.27
Total	160,478.00	216,306.22	55,828.22	99,574.28
Total Revenues	4,794,000.00	4,796,426.28	2,426.28	4,547,856.52
Expenditures				
General Government				
General administration	139,943.00	133,851.80	6,091.20	72,896.12
Finance	72,254.00	71,051.52	1,202.48	63,001.30
County Attorney	69,988.00	67,201.32	2,786.68	63,130.51
Superior Court - Assessment				83,169.00
Registry of Deeds	182,392.00	181,237.02	1,154.98	164,323.88
Courthouse maintenance	108,033.00	102,000.48	6,032.52	98,525.02
Legal Services	3,500.00	3,489.75	10.25	1,722.93
Contingency	25,809.00	25,086.20	722.80	43,202.38
County Delegation	9,000.00	8,847.15	152.85	8,896.53
Total	610,919.00	592,765.24	18,153.76	598,867.67

Public Safety

Sheriff's Department	550,099.00	545,264.50	4,834.50	472,021.56
County Jail	867,348.00	801,996.38	65,351.62	664,650.92
Lakes Region Fire				
Dispatch Center	197,000.00	196,999.92	.08	181,647.00
Laconia Airport Authority	241,500.00	59,319.89	182,180.11*	72,727.90
Total	1,855,947.00	1,603,580.69	252,366.31	1,391,047.38

Health

Lakes Region Mental				
Health Center, Inc.	52,750.00	52,750.00		45,000.00
Medical Referee	9,400.00	8,711.43	688.57	8,400.00
Lakes Region				
Drug Abuse				3,000.00
Total	62,150.00	61,461.43	688.57	56,400.00

Welfare

Welfare assistance	1,407,505.00	1,361,141.05	46,363.95	1,203,918.90
Meals on Wheels	14,974.00	14,974.00		14,974.00
Lakes Region				
Community Services	10,500.00	10,500.00		10,000.00
Program				
Transporation	6,407.00	6,407.00		11,007.00
Total	1,439,386.00	1,393,022.05	46,363.95	1,239,899.90

Education

County Cooperative				
Extension Service	98,981.00	98,980.92	.08	90,999.96
Soil Conservation				
Service	26,007.00	26,007.00		16,945.00
Community Action				
Program Family				
Planning	12,000.00	12,000.00		6,000.00
Total	136,988.00	136,987.92	.08	113,944.96

Capital Outlay

General administration				5,992.00
Courthouse	2,200.00	1,850.00	350.00	
County Jail	50,810.00	49,773.09	1,036.91	9,224.90
County Attorney	3,800.00	3,800.00		
Sheriff's Department	32,380.00	32,104.80	275.20	10,663.34
Registry of Deeds	2,815.00	2,765.00	50.00	16,663.20
Total	92,005.00	90,292.89	1,712.11	42,543.44

*This amount is included in fund balance - designated for subsequent year's expenditures

Debt Service

Principal retirement

Courthouse

improvements

50,000.00

50,000.00

50,000.00

Total

50,000.00

50,000.00

50,000.00

Interest

Courthouse

improvements

34,750.00

34,750.00

38,225.00

Tax anticipation notes

134,442.00

102,671.15

31,770.85

185,868.90

Total

169,192.00

137,421.15

31,770.85

224,093.90

Total Expenditures

4,416,587.00

4,065,531.37

351,055.63

3,716,797.25

Excess of Revenues Over
Expenditures

377,413.00

730,894.91

353,481.91

831,059.27

Other Financing Uses

Transfers out to the

Quasi-Enterprise Fund

Operating subsidy

(1,009,099.00)

(655,000.00)

354,099.00

635,000.00

Total

(1,009,099.00)

(655,000.00)

354,099.00

635,000.00

Excess of Revenues Over
(Under) Expenditures
and Other Uses

(631,686.00)

75,894.91

707,580.91

196,059.27

Fund Balance - January 1

670,089.66

670,089.66

474,030.39

Fund Balance - December 31

\$ 38,403.66

\$ 745,984.57

\$ 707,580.91

\$ 670,089.66

Statement 2

BELKNAP COUNTY

Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in
Retained Earnings - Budget and Actual on Budgetary Basis
For the Fiscal Years Ended December 31, 1986 and 1985 Actual

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Actual on Budgetary Basis Prior Year
Revenues				
Room care	\$1,310,242.00	\$1,505,250.74	\$ 195,008.74	\$1,390,928.19
Other (Including reimbursements)	94,124.00	84,570.55	(9,553.45)	74,313.63
Total Revenues	<u>1,404,366.00</u>	<u>1,589,821.29</u>	<u>185,455.29</u>	<u>1,465,241.82</u>
Expenditures				
Current				
Administration	157,505.00	151,552.74	5,952.26	132,362.14
Dietary	449,295.00	442,172.06	7,122.94	408,155.05
Nursing	1,226,847.00	1,106,163.73	120,683.27	1,023,151.19
Property and related expenses	165,956.00	161,035.52	4,920.48	142,484.85
Laundry and linen	84,038.00	81,934.94	2,103.06	-62,937.34
Housekeeping	113,340.00	106,829.46	6,510.54	105,939.44
Physicians and pharmacy	64,497.00	59,322.96	5,174.04	66,174.51
Activities, physical therapy and special services	115,227.00	100,154.97	15,072.03	101,386.01
Capital outlay	35,160.00	29,936.48	5,223.52	20,512.97
Contingency	1,600.00	1,395.43	204.57	500.00
Total Expenditures	<u>2,413,465.00</u>	<u>2,240,498.29</u>	<u>172,966.71</u>	<u>2,063,603.50</u>
Excess of Revenues Over (Under) Expenditures	(1,009,099.00)	650,677.00	358,422.00	(598,361.68)
Other Financing Sources				
Operating transfers in	<u>1,009,099.00</u>	<u>655,000.00</u>	<u>(354,099.00)</u>	<u>635,000.00</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	none	4,323.00	4,323.00	36,638.32
Retained Earnings - January 1	<u>101,533.20</u>	<u>101,533.20</u>		<u>64,894.88</u>
Retained Earnings - December 31	<u>\$ 101,533.20</u>	<u>\$ 105,856.20</u>	<u>\$ 4,323.00</u>	<u>\$ 101,533.20</u>

See accompanying notes to financial statements in regard to the method employed in the adoption of the above budget and the comparison of such budget with actual data on a budgetary basis.

Statement 3

BELKNAP COUNTY

Statement of Federal Revenue Sharing Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the Fiscal Years Ended December 31, 1986 and 1985 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Intergovernmental Federal revenue sharing	\$190,000.00	\$ (7,159.00)	\$(197,159.00)	\$164,655.00
Interest		10,184.99	10,184.99	6,726.66
Total Revenues	190,000.00	3,025.99	(186,974.01)	171,381.66
Expenditures				
Principal debt - Courthouse	50,000.00	50,000.00		50,000.00
Laconia Airport Authority	140,000.00	42,819.89	97,180.11	55,692.90
Total Expenditures	190,000.00	92,819.89	97,180.11	105,692.90
Excess of Revenues Over Expenditures		(89,793.90)	(89,793.90)	65,688.76
Fund Balance - Designated for subsequent years' expenditures - January 1	273,516.82	273,516.82		207,828.06
Fund Balance - Designated for subsequent years' expenditures - December 31	\$273,516.82	\$183,722.92	\$(89,793.90)	\$273,516.82

BELKNAP COUNTY
SCHEDULE 1
Schedule of General Fixed Assets Account Group - By Department
As at December 31, 1986 and 1985

	December 31, 1986			
	Total	Land	Buildings and Building Improvements	Equipment Vehicles
General Government				
Commissioners' Office	\$ 38,334.90	\$	\$	\$
Welfare Office	2,146.01			2,146.01
Registry of Deeds	71,660.80			71,660.80
Registry of Probate	17,705.38			17,705.38
Maintenance Department	5,519.03			5,519.03
County Attorney	8,545.38			8,545.38
Manpower Office	1,430.75			1,430.75
Superior Court	111,536.79			111,536.79
Sheriff's Department	188,860.78			116,277.98 72,582.80
General Government Buildings	1,451,352.64	144,828.55	1,306,524.09	
County Jail	633,879.47		560,793.20	56,481.27 16,605.00
Total General Fixed Assets	2,530,971.93	144,828.55	1,867,317.29	429,638.29 89,187.80
Less - Accumulated Depreciation	979,059.58		612,270.30	313,066.82 53,722.46
General Fixed Assets (Net)	\$1,551,912.35	\$ 144,828.55	\$1,255,046.99	\$ 116,571.47 \$ 35,465.34

December 31, 1985

	Total	Land	Buildings and Improvements	Equipment	Vehicles
General Government					
Commissioners' Office	\$ 38,334.90	\$	\$	\$ 38,334.90	\$
Welfare Office	2,146.01			2,146.01	
Registry of Deeds	68,895.80			68,895.80	
Registry of Probate	17,705.38			17,705.38	
Maintenance Department	3,669.03			3,669.03	
County Attorney	4,745.38			4,745.38	
Manpower Office	1,430.75			1,430.75	
Superior Court	111,536.79			111,536.79	
Sheriff's Department	167,135.98			112,743.98	54,392.00
General Government Buildings	1,451,352.64	144,828.55	1,306,524.09		
County Jail	584,106.38		504,772.01	62,729.37	16,605.00
Total General Fixed Assets	2,451,059.04	144,828.55	1,811,296.10	423,937.39	70,997.00
Less - Accumulated Depreciation	869,784.96		546,891.69	274,788.91	48,104.36
General Fixed Assets (Net)	\$1,581,274.08	\$ 144,828.55	\$1,264,404.41	149,148.48	\$ 22,892.64

BELKNAP COUNTY
Narrative Explanations (useful in understanding
individual fund and account group statements
and schedules).

The financial presentations under the caption in the table of contents General Purpose Financial Statements reflect the resources and operational results of the various funds in a combined status. The exhibits and schedules presented in the table of contents captioned Individual Fund and Account Group Statements and Schedules are presented when applicable where a governmental unit has only one fund of a given type and for account groups considered necessary to present supplemental data in detail which agrees with various totals appearing in the general purpose financial statements.

Statement 1 presents, in greater detail, the types of revenue and expenditures as contained in the general fund overview. The general fund is the only governmental fund for which annual budgets are legally adopted. Statement 2 presents similar detail for the quasi-enterprise fund - a proprietary fund type for which annual budgets are legally adopted.

The financial statements presented under the caption in the table of contents General Purpose Financial Statements contain only those statements necessary to report the financial position and operating results of the County's individual funds and account groups, to demonstrate compliance with finance-related legal and contractual requirements and to assure adequate disclosure at the individual fund entity level. Those statements and schedules necessary for these purposes are required.

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. Equipment and minor improvement outlays continue to be presented as general fund expenditures.

Report of the Registry of Deeds

To the Honorable Commissioners of Belknap County:

The year 1986 proved to be the biggest year ever at the Registry of Deeds. It was necessary to hire an additional full time employee to help with the work load. The Registry now has 6 full time employees plus the Register.

There was an increase of 35% in volume of business over that of 1985. We recorded 22,007 documents as compared to 16,338 the previous year. Looking at a 2 year comparison 1984 to 1986, we showed an increase of 62% in volume of business.

Plans are still an ever-increasing problem. In 1986, 667 plans were recorded as compared to 419 in 1985.

Consequently, we are once again faced with the problem of space. When we added an additional staff member, it was necessary to put her desk in the hallway, as there was no other place to put it. Shelving for indexes has been removed and replaced with plan shelving to accommodate the large plan books. Everything is being done to conserve space; however, should the volume of business continue as it was in 1986, we will certainly need added facilities by 1988.

Looking at the financial aspect, 1986 proved to be a fruitful year. Our gross income was \$477,338.69 as compared to \$348,335.11 in 1985. Our total budgetary expenditures were \$186,442.00 showing a net profit of \$290,916.69 for the year 1986.

The Registry of Deeds is an agent for the State of New Hampshire in dispensing Tax Stamps at the rate of \$7.50 per \$1,000 on the purchase price of the property. In 1986, we turned over \$2,729,977.78 in revenue from Tax Stamps. This was \$1,000,000.00 more than that of 1985.

I would like to thank the Commissioners and the Delegation members for their continued support and cooperation.

A special thank you to my devoted staff, for their continued loyalty, dedication and support.

Respectfully submitted,
Everett D. Wheeler
Register of Deeds

Report of the County Nursing Home Administrator

To the Honorable Commissioners of Belknap County:

As we reflect upon 1986, certain trends continue to manifest themselves in the service of Belknap County's elderly under our care.

New admissions continue to require a higher level of care than normally associated with an Intermediate Care Facility. We can expect to experience this trend for many years to come. As a related trend, our staff has met these demands through their dedication to the over-all mission of our nursing home.

Our facility may not be modern in comparison to some others, but this factor has not prevented us from making the Belknap County Nursing Home the resident's home, their second family, and a place of loving care. The Nursing Department provides exceptional care on a 24 hour basis. The Dietary Department serves three nourishing and appealing meals daily. Both the Maintenance Department and the Housekeeping Department sustain a safe and clean environment. The Activities Department encourages and supports individual and group growth. Ancillary support from the Social Services Department, the Laundry Department, the Physical Therapy Department and the Business Office is clearly in evidence. It can be said that no one's contribution is more important than another's. It only requires an understanding and an appreciation of the particular contribution made by each employee.

We have an extremely high regard for our residents. Aging does not diminish their growth potential nor should their cumulative years of wisdom and experience be ignored. We appreciate them, we love them, and we mourn them. From January 1, 1986 to December 31, 1986, we grieved the loss of twenty-three residents. During the same period of time, we welcomed twenty-four new admissions.

In the course of the year, we were able to offer educational opportunities to our staff both in and out of the facility. We still provide a training area for those health care students who may be considering the field of geriatrics as their profession.

As a staff, we are fully aware that what we accomplished in 1986 could not have been without our medical practitioners, our clergy, our volunteers, our visitors, and all our supporters who enter the front doors on behalf of the residents.

We could not do what we do without the encouragement of the Belknap County Commissioners and the support of the Belknap County Delegation.

It can be said that 1986 was a year when adherence to an unwritten and unspoken philosophy practiced by the staff of the Belknap County Nursing Home was clearly visible:

“Give the residents what they are entitled to - and then give a little bit more. That unexpected little extra pleases the recipient - and rewards the giver with pride and satisfaction.”

We, as a staff have recognized the responsibilities entrusted to us in the care of our elderly residents. We have met and we will continue to meet those responsibilities. No less should be expected and no less will be accomplished. We are grateful for the opportunity to serve.

Respectfully,
Donald D. Drouin Sr., NHA
Administrator

Department of Corrections

To The Honorable Commissioners of Belknap County:

The past year has been a very busy and productive year. Not only have we seen a twenty-one percent increase in bookings over 1985, but, the implementation of many new programs have increased the activities of the staff and better utilized their time.

The Revenue for 1986 is ninety percent of what was projected for the year due to close cooperation with Federal Agencies in boarding their prisoners.

Several of the staff members were able to take advantage of training by the National Institute of Corrections. Training sessions were conducted locally as well as in Boulder, Colorado. The training they received was second to none and both the County and the citizens will be the beneficiaries.

The Jail Advisory Committee which was formed in 1985 has worked diligently through 1986 to address the problems facing Belknap County utilizing an antiquated facility. The Committee anticipates making its recommendation to the Board of Commissioners in early 1987.

Staff members foiled three suicide attempts during the year which speaks well of their training, dedication and professionalism. In my opinion, our staff is second to none.

In closing, I wish to thank you as Commissioners, the Belknap County Delegation and the Jail Advisory Committee for your assistance, cooperation and support during 1986.

Respectfully submitted,
Walter R. Newcomb
Administrator

Belknap County Attorney

TO THE HONORABLE COMMISSIONERS OF BELKNAP COUNTY:

I hereby submit my report as Belknap County Attorney for the year ending December 31, 1986.

A total of 257 indictments were returned by the 7 Grand Juries for the commission of the following felonies:

Accomplice to Burglary	4
Accomplice to Forgery	3
Accomplice to Theft by Unauthorized Taking	3
Aggravated Felonious Sexual Assault	15
Arson	2
Assault by Prisoner	2
Attempted Aggravated Felonious Sexual Assault	1
Attempted Burglary	2
Attempted Forgery	1
Bigamy	1
Burglary	58
Conspiracy to Commit Sale of Controlled Drug	2
Criminal Liability for Conduct of Another	2
Criminal Mischief	1
Escape	3
False Information	1
Felon in Possession of Firearm	3
Felonious Sexual Assault	6
First Degree Assault	1
Forgery	34
Issuing Bad Checks	11
Kidnapping	1
Manufacture of Controlled Drug	3
Negligent Homicide	2
Obtaining Controlled Substance with Altered Pres.	3
Operating While Habitual Offender	7
Possession Controlled Drug	1
Possession Controlled Drug/2nd Offense	2
Possession Controlled Drug/Intent to Sell	1
Possession Narcotic Drug	16
Possession Narcotic/Intent to Sell	2
Possession Stolen Property	5
Receiving Stolen Property	5
Sale Controlled Drug	6
Sale Counterfeit Drug	3

Sale Narcotic Drug	7
Second Degree Assault	8
Tampering with Witness	3
Theft	3
Theft by Deception	4
Theft by Unauthorized Taking	15
Unauthorized Use of Rental Property	1
Welfare Fraud	3
TOTAL	<hr/> 257

In addition to the prosecution of the above-named offenses, a total of 57 misdemeanor appeals and 7 violation appeals from the Laconia District Court were taken to the Superior Court.

Additionally, the office filed 8 Petitions under the Uniform Reciprocal Enforcement of Support Act for the benefit of petitioners within the County, as well as bringing actions in 47 petitions received from other states under URESA.

The focus of the office of County Attorney has undergone some change during the past few years. At one time the function of the office was used solely as providing prosecution in the Superior Court. As the statutory and case law governing the efforts of law enforcement agencies within the County has become more complex, the role of the County Attorney in providing current information to the various police departments in the County has grown. The County Attorney now, in many cases, plays a crucial role in providing the departments with the guidance necessary to ensure that their efforts in obtaining search and arrest warrants will not later be found to be invalid.

In addition, the office of County Attorney provides an information exchange for the law enforcement agencies within the County to ensure that they are familiar with the most up-to-date cases concerning criminal procedure as they relate to the functions carried out by the police departments. The expanded role of this office during the past several years has been crucial in maintaining a high quality of law enforcement in Belknap County.

The various law enforcement agencies within the County should be commended for the fine work which they do in the apprehension of criminals and preparing a case for trial. The backup and the cooperation which they provide to this office are the only means by which we can be ensured of effective prosecution in the criminal justice system.

Respectfully submitted,
Edward J. Fitzgerald, III
Belknap County Attorney

Report of the Human Services Director

To the Honorable Commissioners of Belknap County:

On January 1, 1986 Senate Bill I became effective giving the towns and the city total responsibility for General Assistance. The county in turn assumed their share of categorical program costs as well as 25% of all juvenile expenses.

In 1986 the County served 224 children at a cost of \$271,000. which represents only one quarter of the total spent on Belknap County children. Therefore we plan to work very closely with the state this coming year to develop a policy manual which we hope will help put some control on the cost of placements as well as ancillary services.

The Incentive Funds received by the county under our agreement with the state were distributed to two agencies which will provide services in order to prevent out-of-home placements. Lakes Region Family Services was awarded \$8,000 to provide a parenting workshop and the Appalachian Youth Project was awarded \$10,000 to work with 8 youths from Belknap County in an Outward Bound type program for at risk youth. In addition the county has developed a Mediation Program, staffed by community volunteers who have received 30 hours of training which involved the development of listening and communication skills. These volunteers will be working with troubled youth and their parents to resolve problems which otherwise might require court involvement.

Respectfully submitted,
Carol N. Schonfeld

Belknap County Sheriff's Department

1986 BELKNAP COUNTY REPORT

As I complete my first term as High Sheriff of Belknap County, I realize more than ever, the valuable services which my department provides to the citizens of Belknap County. These services include civil process, criminal investigative services, court security, and dispatch services for nine local police agencies.

The Civil Division, under the direction of Lt. Eleanor W. Merrill, has experienced another year of exceptional growth. There were 3,537 writs served in 1986, which resulted in an increase in writ fee revenue of \$12,000.00 over last year. Lt. Merrill has been very active in organizing the first extensive school on Civil Process, which will be offered at the police academy in February of 1987. She has spent a great deal of time soliciting instructors and preparing her own lesson plan.

Prisoner transports were up by 140, with a total of 521 prisoner transports for the entire year. We also transported 33 individuals to the New Hampshire State Hospital as required by law under the involuntary emergency hospitalization statute.

The criminal investigation unit continues to provide invaluable assistance to the county's law enforcement agencies. The services offered by this unit are as follows: polygraph, adult criminal investigation, juvenile criminal investigations, and child abuse/sex crime investigations.

As in all our services, the number of polygraph examinations showed an increase of 43% over the previous eleven year average, and a 40% increase over 1985.

The adult criminal investigative services showed a total of 154 cases being investigated, which resulted in 76 arrests. Stolen property relating to these cases was valued at \$9,500.00 of which \$5,200.00 was recovered. As well as the arrests arising from criminal investigations, the deputies arrested and processed 73 individuals on indictments from the Belknap County Superior Court.

Again this year, the juvenile division was in great demand by county law enforcement agencies. The juvenile officer was referred cases from 10 of the 11 communities within the county.

The child abuse/sex crime investigative services was implemented this year due to the sharp increase in the request by our law enforcement agencies for this type of expertise. In 1986, Corporal Linda Hickey attended a week-long rape investigation school in Needham, Massachusetts, resulting in her becoming the first certified rape investigator in the county. This certification, along with her already acquired expertise in the field of child abuse investigations allows her to provide a unique and indispensable service to our local police departments.

As in years past, our four court officers provided full-time professional security for the Belknap County Superior Court. Sergeant Stephen Nedeau was very instrumental and active in organizing two weeks of extensive training for all Court Security Officers in the State of New Hampshire. This is a credit to the security that is provided to the Belknap County Courts and again shows the Belknap County Sheriff's Department as a leader in it's field.

In 1986, Lieutenant Stephen Hodges attended the Command Training Institute located at Babson College in Wellesley, Massachusetts, where he received three weeks of intensive management training. This institution is recognized as a leader in law enforcement management training in the Northeast.

Also in 1986, Deputy Douglas Jameson had the honor of becoming the first Deputy Sheriff ever to act as cadre at the New Hampshire Police Academy. As a member of the academy staff, he spent numerous weeks assisting with the physical and academic training of New Hampshire's police officer recruits.

I would like to extend my sincere thanks to the Commissioners, the Delegation members, and each and every police department in the county. It is because of your continued cooperation and support that we have been able to supply Belknap County with what I feel is the highest degree of law enforcement services available.

Respectfully submitted,
Robert F. Gilbert
Sheriff

Gunstock Recreation Area

The year 1986 was one of major transition at Gunstock. Celebrating its 50th anniversary Gunstock was preparing for its second half century of operation with phase one of a 9.5 million dollar expansion project that included the erection of 5 new lifts, major trail renovations and the installation of a hi-tech snowmaking system. Educational, cultural and recreational services to the county community grew and spanned the four seasons. The regional business community responded to a very successful cooperative tourism promotion effort and Gunstock took the first step in creating an environmental studies center.

Internationally known ski area designer, Sel Hannah, created a new look on Gunstock trail complex that has drawn rave reviews from skiers. The new trails are wider and have a pleasant rhythm as they swing down the mountainside and open up spectacular new vistas to Lake Winnepesaukee.

Five new lifts, including 2 triple chairlifts, a double chairlift and 2 handle tows have increased uphill capacity by 30% and feature variable speed drives that allow easier loading and fewer stops. All concrete work and tower installation was accomplished with the use of helicopters.

The installation of a high capacity/quick recovery snowmaking system was the single largest element of the project. The computer driven, state of the art system allows Gunstock to maintain a high level of consistency in surface conditions. Man-made snow is much more durable than the natural variety and withstands heat and rain substantially better.

The next phase of the project will address the needs of an expanded base facility and will include base lodge additions, more parking and customer services.

Belknap County residents and taxpayers responded to a revitalized Gunstock in record numbers and season pass sales were the best ever. A special 50th anniversary Mid Week Pass, priced at just \$99 topped previous year sales by five to one. Gunstock's popular Junior Instruction Program introduced over 1000 area youngsters to the sport of skiing and a School Outreach program developed by Gunstock's Ski Touring Center traveled to elementary schools across the county. Ten county schools participated in an on-snow physical education program and a YMCA Day Camp located at the base of Cobble Mountain offered environmental and educational opportunities to its members.

Gunstock mounted an aggressive marketing plan in concert with the Winnetoesaukee Resort Association to position Belknap County as a destination resort. Over 35 motels, resorts, inns, restaurants and retail businesses participated. A striking television commercial was widely seen and WRA was successful in securing a matching grant for the Office Of Vacation Travel. A toll free "800" number allowed direct reservations from across New England.

In spite of a rather cool and wet summer Gunstock attracted large numbers of campers and had good crowds at its special events such as the N.H. Crafts Festival, Garage Sale, Oktoberfest and others.

Report of the Belnap County Conservation District

To The Honorable Commissioners of Belnap County:

The most outstanding undertaking of the Belnap County Conservation District during the 1986 program year would be the Critical Watershed Evaluation (CWE), formally the Non-point Source Pollution Inventory. A 650 acre prototype watershed was selected in the Alton Bay area to demonstrate the program. A comprehensive land inventory was conducted which required the documenting of land features such as the stream network, ground cover and land use. The data collected was applied to a computer program which calculated total water runoff accumulating within the watershed as well as total soil erosion rate. This information will be used to project the impact of land use changes, primarily subdivision proposals as they occur in the future.

A special County appropriation has made the initial CWE possible. The Conservation District is now able to offer this new land use planning tool to individual towns.

Other program accomplishments include:

Agriculture - The District used its own no-till seeder to complete the seeding of its hay/pasture demonstration area. Completed the Belnap County's Land Evaluation and Site Assessment (LESA) model. The program is used to evaluate the significance of individual agricultural land parcels within a community. The District is already assisting the Town of Gilford in applying the LESA program in their agricultural land protection effort.

Community Development - Provided wetland evaluation reports to towns and the New Hampshire Wetlands Board. Developed a County Soil Potential for Development manual. Provided over 38 reviews to towns on development proposals.

Education and Information - Served as local coordinator for Forestry Field Days which offered an outdoor classroom experience for 1,400 area students. Worked with over 150 individuals seeking advice on natural resources related topics. Responded to over 1,250 telephone inquiries for information. Assisted in the development of resource management plans for over 1,134 acres.

The Conservation District was able to add a part-time clerical person to the staff which freed the Program Coordinator to devote more time to meeting the ever increasing demand for the District's assistance.

The Soil Conservation Service (SCS) of the US Department of Agriculture continues to provide technical assistance to Belknap County Conservation District.

The SCS has demonstrated it's commitment to the Conservation District's program by making available to our office a computer system worth \$18,000.00.

I, along with four other volunteers, serve as the Board of Supervisors for the Belknap County Conservation District. We feel we have completed another productive year in our effort to address the need for responsible natural resource management.

We would like to extend our appreciation to the County Commissioners for their proven support of our program.

Respectfully submitted,
John Hodsdon, Chairman

1986 Annual Report

Belknap County - UNH

Cooperative Extension Service

The Belknap County Extension Service, in its 73rd year of operation, provided assistance to over 8,000 people in 1986, with participation from every town/city in the County. With 19 percent of the county's population participating in Extension programs, it is one of the most widely utilized county programs available. Extension programs include information dissemination, educational workshops, and technical advisory assistance in subject areas relating to rural and urban forestry, home and commercial agriculture, home economics and nutrition, and 4-H youth development.

The Cooperative Extension Service is a unique achievement in outreach education, a partnership of federal, state, and county governments in cooperation with the University of New Hampshire, a land-grant university. "Cooperative" in Cooperative Extension Service refers to the combined efforts of all levels of government that contribute to the network of financial support and program expertise for Extension Education. The following agencies demonstrate the "cooperative" effort: United State Department of Agriculture, U.S. Forest Service, U.S. Fish and Wildlife Service, Agriculture Experiment Stations, N.H. Division of Forests and Lands, and the N.H. Fish and Game Department.

The Extension Education System is nation-wide, available in over 3,000 counties through the state land-grant universities. The Extension system, developed in the United States, has been duplicated around the world. Our own Peace Corps has its foundation in the extension concept of "people helping themselves" through knowledge and up-to-date information based on research and technology.

You local county extension service provides programs through the Belknap County Extension Council, lay people who guide and administer the programs. The current Council members are:

Representing Agriculture:

Clem Lyon, Gilford

John Moulton, Laconia

Representing Home Economics:

Gail Brewer, Laconia

Micheline Roy, Laconia

Marjorie Lydon, Laconia

Representing Forestry:

Peter Farrell, Alton

Paul Rushlow, Winnisquam

Representing 4-H Youth:

Charles Duso, Laconia

Robert Atherton, Laconia

Lela Corbin, Sanbornton

Representing County Delegation:

Barbara Bowler, Lockmere

The following are Extension Educators available to advise and assist clientele on a variety of topics in forestry, agriculture, home economics and nutrition, and 4-H:

Barbara Hunter, Home Economics

Bruce Marriott, County Agricultural Agent

Virginia Clifford, 4-H Youth Development Agent

Sumner Dole, County Forester

The office staff includes:

Annie Swenson, Administrative Assistant

Eleanor Welch, Clerk

Your County Extension Service is housed in the Historic Belknap Mill in Laconia, telephone number 524-1737.

NOTES

The Belknap County Board of Supervisors, created by the 1892 Constitution, is the governing body of the county. It is composed of seven members, one from each of the seven townships. The Board is responsible for the general administration of the county, including the collection of taxes, the management of county property, and the oversight of county departments. The Board also has the authority to issue orders and resolutions that are binding on the county's operations.

The Board of Supervisors meets regularly to discuss and decide on matters of county importance. These meetings are open to the public, and anyone interested in county affairs can attend. The Board's decisions are subject to review by the voters at the next general election. This system of accountability ensures that the Board remains responsive to the needs and wishes of the community it serves.

In addition to its administrative duties, the Board of Supervisors also plays a role in the development of the county. It is responsible for planning and implementing programs that improve the quality of life for residents. This includes initiatives in education, health care, and economic development. By working together, the Board and the community can create a better future for Belknap County.

The Board of Supervisors is committed to transparency and open communication. It provides regular updates on its activities and decisions, ensuring that the public is well-informed. This commitment to transparency is a key part of the Board's mission to serve the community effectively and responsibly.

The Board of Supervisors is a vital part of the local government structure. It works closely with other local officials, including the town boards and the mayor, to ensure the smooth functioning of the county. Through its leadership and oversight, the Board ensures that the county's resources are used wisely and that its policies are implemented effectively.

The Board of Supervisors is a testament to the power of local government. It is a body that is directly accountable to the people and that works to address their needs and concerns. By understanding the role of the Board, citizens can better participate in the governance of their community and help to shape the future of Belknap County.

